

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(127,976)	25,043	(153,019)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(127,976)	25,043	(153,019)
G-APL	Gas Net Adjusted Rate Base	431,623,295	292,881,928	138,741,367
	<b>RATE OF RETURN</b>	<b>-0.030%</b>	<b>0.009%</b>	<b>-0.110%</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 Month Ended September 30, 2016  
Average of Monthly Averages Basis

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

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	9-01-2016 thru 09-30-2016	237,268 <b>100.000%</b>	157,001 <b>66.170%</b>	80,267 <b>33.830%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2016 thru 09-30-2016	1,033,769 <b>100.000%</b>	676,328 <b>65.424%</b>	357,441 <b>34.576%</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	9-01-2016 thru 09-30-2016	7,990,496 <b>100.000%</b>	5,511,045 <b>68.970%</b>	2,479,451 <b>31.030%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
	Number of Customers at		709,694	374,962	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.864%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended September 30, 2016  
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	<b>Total</b>		<b>21,152,566</b>	<b>0</b>	<b>15,196,457</b>	<b>5,956,109</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.842%</b>	<b>28.158%</b>
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	<b>Total</b>		<b>17,911,446</b>	<b>0</b>	<b>12,729,523</b>	<b>5,181,923</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.069%</b>	<b>28.931%</b>
	Number of Customers at		334,732	0	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.318%</b>	<b>29.682%</b>
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.308%</b>	<b>34.692%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>278.538%</b>	<b>121.462%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2016  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>103,042,542</b>	<b>88,584,963</b>	<b>14,457,579</b>	<b>0</b>
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	<b>Total</b>		<b>70,098,114</b>	<b>57,494,692</b>	<b>12,603,422</b>	<b>0</b>
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</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	222,800,448	152,719,401	70,081,047	
			<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>	
11	Book Depreciation Percent	9-01-2016 thru 09-30-2016	1,655,737	1,127,261	528,476	
			<b>100.000%</b>	<b>68.082%</b>	<b>31.918%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2016 thru 09-30-2016	508,522,853	343,832,505	164,690,348	
			<b>100.000%</b>	<b>67.614%</b>	<b>32.386%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2016 thru 09-30-2016	56,401,795	40,902,982	15,498,813	
			<b>100.000%</b>	<b>72.521%</b>	<b>27.479%</b>	
14	Net Allocated Schedule M's - AMA Percent	9-01-2016 thru 09-30-2016	-6,031,452	-4,111,617	-1,919,835	
			<b>100.000%</b>	<b>68.170%</b>	<b>31.830%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended September 30, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99	480000 Residential	4,783,707	0	4,783,707	3,426,080	0	3,426,080	1,357,627	0	1,357,627
99	4812XX Commercial - Firm & Interruptible	2,493,780	0	2,493,780	1,761,662	0	1,761,662	732,118	0	732,118
99	4813XX Industrial-Firm	213,386	0	213,386	135,157	0	135,157	78,229	0	78,229
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	6,481	0	6,481	5,523	0	5,523	958	0	958
99	499XXX Unbilled Revenue	642,751	0	642,751	514,958	0	514,958	127,793	0	127,793
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>8,140,105</b>	<b>0</b>	<b>8,140,105</b>	<b>5,843,380</b>	<b>0</b>	<b>5,843,380</b>	<b>2,296,725</b>	<b>0</b>	<b>2,296,725</b>
<b>OTHER OPERATING REVENUES:</b>										
99	483XXX Sales for Resale	8,897,760	0	8,897,760	6,136,785	0	6,136,785	2,760,975	0	2,760,975
4	488000 Miscellaneous Service Revenues	1,792	0	1,792	822	0	822	970	0	970
99	4893XX Transportation Revenues	403,498	0	403,498	366,561	0	366,561	36,937	0	36,937
99	493000 Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX Other Gas Revenues	418,302	9,077	427,379	317,861	6,581	324,442	100,441	2,496	102,937
99	496100 Provision for Rate Refund	177,628	0	177,628	177,628	0	177,628	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>9,899,184</b>	<b>9,077</b>	<b>9,908,261</b>	<b>6,999,861</b>	<b>6,581</b>	<b>7,006,442</b>	<b>2,899,323</b>	<b>2,496</b>	<b>2,901,819</b>
<b>TOTAL GAS REVENUES</b>		<b>18,039,289</b>	<b>9,077</b>	<b>18,048,366</b>	<b>12,843,241</b>	<b>6,581</b>	<b>12,849,822</b>	<b>5,196,048</b>	<b>2,496</b>	<b>5,198,544</b>
<b>PRODUCTION EXPENSES:</b>										
G-804	804/805 City Gate Purchases	15,175,602	0	15,175,602	10,498,255	0	10,498,255	4,677,347	0	4,677,347
99	808XXX Net Natural Gas Storage Transactions	(3,109,933)	0	(3,109,933)	(2,144,921)	0	(2,144,921)	(965,012)	0	(965,012)
99	811000 Gas Used for Products Extraction	(34,316)	0	(34,316)	(23,668)	0	(23,668)	(10,648)	0	(10,648)
10	813000 Other Gas Expenses	0	93,674	93,674	0	64,209	64,209	0	29,465	29,465
99	813010 Gas Technology Institute (GTI) Expenses	3,362	0	3,362	2,363	0	2,363	999	0	999
<b>TOTAL PRODUCTION EXPENSES</b>		<b>12,034,715</b>	<b>93,674</b>	<b>12,128,389</b>	<b>8,332,029</b>	<b>64,209</b>	<b>8,396,238</b>	<b>3,702,686</b>	<b>29,465</b>	<b>3,732,151</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1	814000 Supervision & Engineering	0	989	989	0	699	699	0	290	290
1	824000 Other Expenses	0	51,481	51,481	0	36,376	36,376	0	15,105	15,105
1	837000 Other Equipment	0	48,722	48,722	0	34,427	34,427	0	14,295	14,295
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>101,192</b>	<b>101,192</b>	<b>0</b>	<b>71,502</b>	<b>71,502</b>	<b>0</b>	<b>29,690</b>	<b>29,690</b>
G-DEPX	Depreciation Expense-Underground Storage	0	59,025	59,025	0	41,707	41,707	0	17,318	17,318
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>83,420</b>	<b>83,420</b>	<b>0</b>	<b>58,944</b>	<b>58,944</b>	<b>0</b>	<b>24,476</b>	<b>24,476</b>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	184,612	184,612	0	130,446	130,446	0	54,166	54,166

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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	38,648	89,147	127,795	30,131	58,324	88,455	8,517	30,823	39,340
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	238,756	79,800	318,556	166,022	52,208	218,230	72,734	27,592	100,326
3	875000 Measuring & Reg Sta Exp-General	1,029	0	1,029	331	0	331	698	0	698
3	876000 Measuring & Reg Sta Exp-Industrial	1,574	0	1,574	1,574	0	1,574	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	2,635	0	2,635	1,131	0	1,131	1,504	0	1,504
3	878000 Meter & House Regulator Expenses	17,696	0	17,696	13,503	0	13,503	4,193	0	4,193
3	879000 Customer Installation Expenses	147,160	11,446	158,606	88,175	7,488	95,663	58,985	3,958	62,943
3	880000 Other Expenses	99,481	33,507	132,988	69,292	21,922	91,214	30,189	11,585	41,774
3	881000 Rents	0	3,223	3,223	0	2,109	2,109	0	1,114	1,114
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	10,587	0	10,587	3,777	0	3,777	6,810	0	6,810
3	887000 Mains	68,720	0	68,720	48,186	0	48,186	20,534	0	20,534
3	889000 Measuring & Reg Sta Exp-General	26,605	3,915	30,520	21,663	2,561	24,224	4,942	1,354	6,296
3	890000 Measuring & Reg Sta Exp-Industrial	18,980	0	18,980	18,332	0	18,332	648	0	648
3	891000 Measuring & Reg Sta Exp-City Gate	3,327	0	3,327	1,452	0	1,452	1,875	0	1,875
3	892000 Services	239,563	993	240,556	131,722	650	132,372	107,841	343	108,184
3	893000 Meters & House Regulators	119,008	60,606	179,614	81,037	39,651	120,688	37,971	20,955	58,926
3	894000 Other Equipment	0	24,287	24,287	0	15,890	15,890	0	8,397	8,397
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,033,769</b>	<b>306,924</b>	<b>1,340,693</b>	<b>676,328</b>	<b>200,803</b>	<b>877,131</b>	<b>357,441</b>	<b>106,121</b>	<b>463,562</b>
G-DEPX	Depreciation Expense-Distribution	1,242,704	5,383	1,248,087	830,418	3,713	834,131	412,286	1,670	413,956
G-OTX	Taxes Other Than FIT	564,391	0	564,391	485,282	0	485,282	79,109	0	79,109
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>1,807,095</b>	<b>5,383</b>	<b>1,812,478</b>	<b>1,315,700</b>	<b>3,713</b>	<b>1,319,413</b>	<b>491,395</b>	<b>1,670</b>	<b>493,065</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>2,840,864</b>	<b>312,307</b>	<b>3,153,171</b>	<b>1,992,028</b>	<b>204,516</b>	<b>2,196,544</b>	<b>848,836</b>	<b>107,791</b>	<b>956,627</b>



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For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,167	14,167	0	9,374	9,374	0	4,793	4,793
2	902000	Meter Reading Expenses	162,067	5,798	167,865	143,788	3,837	147,625	18,279	1,961	20,240
2	903XXX	Customer Records & Collection Expenses	89,937	374,368	464,305	61,327	247,719	309,046	28,610	126,649	155,259
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,730	109,730	0	56,100	56,100
2	905000	Misc Customer Accounts	0	13,438	13,438	0	8,892	8,892	0	4,546	4,546
TOTAL CUSTOMER ACCOUNTS EXPENSES			252,004	573,601	825,605	205,115	379,552	584,667	46,889	194,049	240,938
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	335,968	11,559	347,527	297,173	7,649	304,822	38,795	3,910	42,705
2	909000	Advertising	1,038	57,978	59,016	0	38,364	38,364	1,038	19,614	20,652
2	910000	Misc Customer Service & Info Exp	0	4,585	4,585	0	3,034	3,034	0	1,551	1,551
TOTAL CUSTOMER SERVICE & INFO EXP			337,006	74,122	411,128	297,173	49,047	346,220	39,833	25,075	64,908
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,299	725,755	735,054	5,921	526,165	532,086	3,378	199,590	202,968
4	921000	Office Supplies & Expenses	401	98,713	99,114	401	71,566	71,967	0	27,147	27,147
4	922000	Admin. Expenses Transferred - Credit	0	(1,837)	(1,837)	0	(1,332)	(1,332)	0	(505)	(505)
4	923000	Outside Services Employed	1,105	154,272	155,377	1,105	111,846	112,951	0	42,426	42,426
4	924000	Property Insurance Premium	0	28,220	28,220	0	20,459	20,459	0	7,761	7,761
4	925XXX	Injuries and Damages	0	72,093	72,093	0	52,267	52,267	0	19,826	19,826
4	926XXX	Employee Pensions and Benefits	14,580	34,331	48,911	14,580	24,890	39,470	0	9,441	9,441
4	928000	Regulatory Commission Expenses	92,595	12,326	104,921	79,926	8,936	88,862	12,669	3,390	16,059
4	930000	Miscellaneous General Expenses	4,222	86,870	91,092	4,261	62,980	67,241	(39)	23,890	23,851
4	931000	Rents	1,361	30,486	31,847	1,361	22,102	23,463	0	8,384	8,384
4	935000	Maintenance of General Plant	28,389	222,185	250,574	22,218	161,082	183,300	6,171	61,103	67,274
TOTAL ADMIN & GEN OPERATING EXP			151,952	1,463,414	1,615,366	129,773	1,060,961	1,190,734	22,179	402,453	424,632
G-DEPX	Depreciation Expense-General Plant		31,404	317,219	348,623	21,441	229,981	251,422	9,963	87,238	97,201
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	363,175	363,509	0	263,298	263,298	334	99,877	100,211
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	443	443	0	321	321	0	122	122
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(6,936)	0	(6,936)	0	0	0	(6,936)	0	(6,936)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			42,130	690,972	733,102	23,513	500,948	524,461	18,617	190,024	208,641
TOTAL ADMIN & GENERAL EXPENSES			194,082	2,154,386	2,348,468	153,286	1,561,909	1,715,195	40,796	592,477	633,273
TOTAL EXPENSES BEFORE FIT			15,658,671	3,392,702	19,051,373	10,979,631	2,389,679	13,369,310	4,679,040	1,003,023	5,682,063
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,003,007)			(519,488)			(483,519)
G-FIT	FEDERAL INCOME TAX				(2,309,470)			(1,581,042)			(728,428)
G-FIT	DEFERRED FEDERAL INCOME TAX				1,436,400			1,037,902			398,498
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,961)			(1,391)			(570)
GAS NET OPERATING INCOME (LOSS)					(127,976)			25,043			(153,019)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers		100.000%		66.170%		33.830%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		65.424%		34.576%			
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-495-1A</b>
For Month Ended September 30, 2016	
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	4,388	9,077	13,465	4,388	6,581	10,969	0	2,496	2,496
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	258,638	0	258,638	116,363	0	116,363
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	67,281	0	67,281	22,489	0	22,489	44,792	0	44,792
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(65,682)	0	(65,682)	(364)	0	(364)	(65,318)	0	(65,318)
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	37,314	0	37,314	32,710	0	32,710	4,604	0	4,604
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	418,302	9,077	427,379	317,861	6,581	324,442	100,441	2,496	102,937

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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Month Ended September 30, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,196,964	0	12,196,964	8,409,740	0	8,409,740	3,787,224	0	3,787,224
1	804001	Pipeline Demand Costs	2,085,723	0	2,085,723	1,473,772	0	1,473,772	611,951	0	611,951
1	804002	Transport Variable Charges	61,459	0	61,459	43,427	0	43,427	18,032	0	18,032
6	804010	Gas Costs - Fixed Hedge	(18,446)	0	(18,446)	(12,722)	0	(12,722)	(5,724)	0	(5,724)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	46,532	0	46,532	32,093	0	32,093	14,439	0	14,439
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	(510,245)	0	(510,245)	(351,916)	0	(351,916)	(158,329)	0	(158,329)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	597,735	0	597,735	412,258	0	412,258	185,477	0	185,477
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(178,508)	0	(178,508)	(107,847)	0	(107,847)	(70,661)	0	(70,661)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	894,388	0	894,388	599,450	0	599,450	294,938	0	294,938
<b>TOTAL PURCHASED GAS COSTS</b>			<b>15,175,602</b>	<b>0</b>	<b>15,175,602</b>	<b>10,498,255</b>	<b>0</b>	<b>10,498,255</b>	<b>4,677,347</b>	<b>0</b>	<b>4,677,347</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.970%	31.030%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended September 30, 2016	
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	22,457	11,559	34,016	18,435	7,649	26,084	4,022	3,910	7,932
99	908600	Public Purpose Tariff Rider Expense Offset	237,118	0	237,118	205,061	0	205,061	32,057	0	32,057
99	908610	Limited Income Tax Refund Program	47,189	0	47,189	47,189	0	47,189	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	29,204	0	29,204	26,488	0	26,488	2,716	0	2,716
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			335,968	11,559	347,527	297,173	7,649	304,822	38,795	3,910	42,705

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.170%	33.830%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.160%	5.122%
	Total Cost of Debt		2.719%	2.699%
	Total Weighted Cost		2.719%	2.699%
G-APL	Net Rate Base	431,623,295	292,881,928	138,741,367
	Interest Deduction for FIT Calculation	11,708,089	7,963,460	3,744,629
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended September 30, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	18,048,366	12,849,822	5,198,544
G-OPS	Operating & Maintenance Expense	16,422,373	11,466,492	4,955,881
G-OPS	Book Deprec/Amort and Reg Amortizations	2,040,233	1,400,312	639,921
G-OTX	Taxes Other than FIT	588,767	502,506	86,261
	Net Operating Income Before FIT	(1,003,007)	(519,488)	(483,519)
G-INT	Less: Interest Expense	975,674	663,622	312,052
G-SCM	Schedule M Adjustments	(4,619,804)	(3,334,152)	(1,285,652)
	Taxable Net Operating Income	(6,598,485)	(4,517,262)	(2,081,223)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,309,470)	(1,581,042)	(728,428)
G-DTE	Deferred FIT	1,436,400	1,037,902	398,498
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	(875,031)	(544,531)	(330,500)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
 For Month Ended September 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,277,760	755,402	2,033,162	853,932	546,383	1,400,315	423,828	209,019	632,847
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,554	59,554	0	28,526	28,526
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	37,407	37,407	0	27,120	27,120	0	10,287	10,287
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	715,880	0	715,880	491,603	0	491,603	224,277	0	224,277
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,337	16,337	0	7,825	7,825
4	997020	FAS87 Current Pension Accrual	0	(1,167,849)	(1,167,849)	0	(846,679)	(846,679)	0	(321,170)	(321,170)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(50,186)	0	(50,186)	(66,109)	0	(66,109)	15,923	0	15,923
12	997032	Interest Rate Swaps	0	28,091	28,091	0	18,993	18,993	0	9,098	9,098
4	997033	DSM Tariff Rider	(195,494)	0	(195,494)	(155,857)	0	(155,857)	(39,637)	0	(39,637)
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,047)	(64,047)	0	(30,678)	(30,678)
11	997049	Tax Depreciation	0	(5,849,058)	(5,849,058)	0	(3,982,156)	(3,982,156)	0	(1,866,902)	(1,866,902)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	264,975	264,975	0	110,025	110,025
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	28,822	0	28,822	26,488	0	26,488	2,334	0	2,334
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	122,161	122,161	0	83,170	83,170	0	38,991	38,991
4	997081	Deferred Compensation	0	(4,032)	(4,032)	0	(2,923)	(2,923)	0	(1,109)	(1,109)
4	997082	Meal Disallowances	0	10,462	10,462	0	7,585	7,585	0	2,877	2,877
4	997083	Paid Time Off	0	8,243	8,243	0	5,976	5,976	0	2,267	2,267
2	997084	Customer Uncollectibles	0	(2,742)	(2,742)	0	(1,814)	(1,814)	0	(928)	(928)
99	997098	Provision for Rate Refund	(177,628)	0	(177,628)	(177,628)	0	(177,628)	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,601)	(254,601)	0	(121,949)	(121,949)
12	997102	Amort Idaho Earnings Test (254229)	(6,554)	0	(6,554)	0	0	0	(6,554)	0	(6,554)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(194,964)	0	(194,964)	(194,964)	0	(194,964)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,599,154</b>	<b>(6,031,451)</b>	<b>(4,619,804)</b>	<b>777,465</b>	<b>(4,111,617)</b>	<b>(3,334,152)</b>	<b>634,182</b>	<b>(1,919,834)</b>	<b>(1,285,652)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.170%	33.830%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.970%	31.030%
G-ALL	11	Book Depreciation	100.000%	68.082%	31.918%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.614%	32.386%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,483,775	1,011,489	472,286
99	410100	Deferred Federal Income Tax Exp	(36,773)	36,034	(72,807)
		<b>SUBTOTAL</b>	<b>1,447,002</b>	<b>1,047,523</b>	<b>399,479</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(514)	(350)	(164)
99	411100	Deferred Federal Income Tax Exp	(10,088)	(9,271)	(817)
		<b>SUBTOTAL</b>	<b>(10,602)</b>	<b>(9,621)</b>	<b>(981)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,436,400</b>	<b>1,037,902</b>	<b>398,498</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	68.170%	31.830%
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-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		TOTAL UNDERGROUND STORAGE TAX	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		DISTRIBUTION									
99	408110	State Excise Tax	168,506	0	168,506	168,506	0	168,506	0	0	0
99	408120	Municipal Occupation & License Tax	229,338	0	229,338	192,466	0	192,466	36,872	0	36,872
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	243,038	0	243,038	124,310	0	124,310	118,728	0	118,728
99	409100	State Income Tax	(76,491)	0	(76,491)	0	0	0	(76,491)	0	(76,491)
		TOTAL DISTRIBUTION TAX	564,391	0	564,391	485,282	0	485,282	79,109	0	79,109
		TOTAL TAXES OTHER THAN FIT	564,391	24,376	588,767	485,282	17,224	502,506	79,109	7,152	86,261

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,902,341	33,922,929	0	24,578,858	24,578,858	20,588	9,323,483	9,344,071
TOTAL INTANGIBLE PLANT			1,822,787	35,737,104	37,559,891	1,022,594	25,909,043	26,931,637	800,193	9,828,061	10,628,254
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,958,808	1,958,808	0	1,384,094	1,384,094	0	574,714	574,714
1	352XXX	Wells	0	18,814,312	18,814,312	0	13,294,193	13,294,193	0	5,520,119	5,520,119
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	12,082,322	12,082,322	0	8,537,369	8,537,369	0	3,544,953	3,544,953
1	355000	Measuring & Regulating Equipment	0	753,077	753,077	0	532,124	532,124	0	220,953	220,953
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,062,816	2,062,816	0	1,457,586	1,457,586	0	605,230	605,230
TOTAL UNDERGROUND STORAGE PLANT			0	38,315,130	38,315,130	0	27,086,874	27,086,874	0	11,228,256	11,228,256
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	926,147	0	926,147	561,408	0	561,408	364,739	0	364,739
6	376000	Mains	297,279,801	2,512,521	299,792,322	194,368,885	1,732,886	196,101,771	102,910,916	779,635	103,690,551
6	378000	Measuring & Reg Station Equip-General	5,659,651	127,100	5,786,751	3,454,682	87,661	3,542,343	2,204,969	39,439	2,244,408
6	379000	Measuring & Reg Station Equip-City Gate	6,775,099	0	6,775,099	2,322,256	0	2,322,256	4,452,843	0	4,452,843
6	380000	Services	205,819,039	0	205,819,039	139,262,619	0	139,262,619	66,556,420	0	66,556,420
6	381000	Meters	75,871,387	0	75,871,387	52,396,138	0	52,396,138	23,475,249	0	23,475,249
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	3,358,064	0	3,358,064	2,588,069	0	2,588,069	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			595,964,181	2,639,621	598,603,802	395,141,245	1,820,547	396,961,792	200,822,936	819,074	201,642,010
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,105,277	2,868,183	668,828	1,526,305	2,195,133	94,078	578,972	673,050
4	390XXX	Structures & Improvements	5,300,571	22,453,716	27,754,287	3,761,153	16,278,720	20,039,873	1,539,418	6,174,996	7,714,414
4	391XXX	Office Furniture & Equipment	26,608	11,671,132	11,697,740	8,298	8,461,454	8,469,752	18,310	3,209,678	3,227,988
4	392XXX	Transportation Equipment	10,052,295	2,232,621	12,284,916	7,561,255	1,618,628	9,179,883	2,491,040	613,993	3,105,033
4	393000	Stores Equipment	150,256	804,753	955,009	116,841	583,438	700,279	33,415	221,315	254,730
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,061,056	7,528,465	1,920,317	3,669,215	5,589,532	547,092	1,391,841	1,938,933

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended September 30, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,688	336,886	357,574	15,602	244,239	259,841	5,086	92,647	97,733
4	396XXX	Power Operated Equipment	3,945,575	1,114,020	5,059,595	2,879,246	807,653	3,686,899	1,066,329	306,367	1,372,696
4	397XXX	Communications Equipment	2,445,921	9,639,467	12,085,388	1,064,484	6,988,517	8,053,001	1,381,437	2,650,950	4,032,387
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		<b>TOTAL GENERAL PLANT</b>	<b>25,173,302</b>	<b>55,498,735</b>	<b>80,672,037</b>	<b>17,997,097</b>	<b>40,236,028</b>	<b>58,233,125</b>	<b>7,176,205</b>	<b>15,262,707</b>	<b>22,438,912</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>622,960,270</b>	<b>132,190,590</b>	<b>755,150,860</b>	<b>414,160,936</b>	<b>95,052,492</b>	<b>509,213,428</b>	<b>208,799,334</b>	<b>37,138,098</b>	<b>245,937,432</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,498,262)	(14,498,262)	0	(10,244,472)	(10,244,472)	0	(4,253,790)	(4,253,790)
G-ADEP		Distribution Plant	(196,663,598)	(1,618,905)	(198,282,503)	(129,763,218)	(1,116,559)	(130,879,777)	(66,900,380)	(502,346)	(67,402,726)
G-ADEP		General Plant	(8,887,559)	(15,327,025)	(24,214,584)	(6,177,943)	(11,111,940)	(17,289,883)	(2,709,616)	(4,215,085)	(6,924,701)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(205,551,157)</b>	<b>(31,444,192)</b>	<b>(236,995,349)</b>	<b>(135,941,161)</b>	<b>(22,472,971)</b>	<b>(158,414,132)</b>	<b>(69,609,996)</b>	<b>(8,971,221)</b>	<b>(78,581,217)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(226,266)	(364,501)	(590,767)	(159,177)	(264,259)	(423,436)	(67,089)	(100,242)	(167,331)
G-AAMT		Misc IT Intangible Plant - 3031XX	(10,228)	(8,735,756)	(8,745,984)	0	(6,333,336)	(6,333,336)	(10,228)	(2,402,420)	(2,412,648)
G-AAMT		Underground Storage	0	(240,248)	(240,248)	0	(169,759)	(169,759)	0	(70,489)	(70,489)
G-AAMT		General Plant - 390200, 396200	(3,216)	(52,442)	(55,658)	(2,240)	(38,020)	(40,260)	(976)	(14,422)	(15,398)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(239,710)</b>	<b>(9,392,947)</b>	<b>(9,632,657)</b>	<b>(161,417)</b>	<b>(6,805,374)</b>	<b>(6,966,791)</b>	<b>(78,293)</b>	<b>(2,587,573)</b>	<b>(2,665,866)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(205,790,867)</b>	<b>(40,837,139)</b>	<b>(246,628,006)</b>	<b>(136,102,578)</b>	<b>(29,278,345)</b>	<b>(165,380,923)</b>	<b>(69,688,289)</b>	<b>(11,558,794)</b>	<b>(81,247,083)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>417,169,403</b>	<b>91,353,451</b>	<b>508,522,854</b>	<b>278,058,358</b>	<b>65,774,147</b>	<b>343,832,505</b>	<b>139,111,045</b>	<b>25,579,304</b>	<b>164,690,349</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(97,850,391)	(97,850,391)	0	(66,160,563)	(66,160,563)	0	(31,689,828)	(31,689,828)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,974,116)	(12,974,116)	0	(9,399,128)	(9,399,128)	0	(3,574,988)	(3,574,988)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(217,960)	(217,960)	0	(158,019)	(158,019)	0	(59,941)	(59,941)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(846,449)	(846,449)	0	(572,318)	(572,318)	0	(274,131)	(274,131)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(111,888,916)</b>	<b>(111,888,916)</b>	<b>0</b>	<b>(76,290,028)</b>	<b>(76,290,028)</b>	<b>0</b>	<b>(35,598,888)</b>	<b>(35,598,888)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>417,169,403</b>	<b>(20,535,465)</b>	<b>396,633,938</b>	<b>278,058,358</b>	<b>(10,515,881)</b>	<b>267,542,477</b>	<b>139,111,045</b>	<b>(10,019,584)</b>	<b>129,091,461</b>

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%	68.970%	31.030%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.614%	32.386%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended September 30, 2016	
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	417,169,403	(20,535,465)	396,633,938	278,058,358	(10,515,881)	267,542,477	139,111,045	(10,019,584)	129,091,461
	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	10,757,955	10,757,955	0	7,601,571	7,601,571	0	3,156,384	3,156,384
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(492,816)	0	(492,816)	(492,816)	0	(492,816)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	519,449	0	519,449	519,449	0	519,449	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(181,807)	0	(181,807)	(181,807)	0	(181,807)	0	0	0
C-WKC	Working Capital	13,855,288	4,881,456	18,736,744	13,855,288	0	13,855,288	0	4,881,456	4,881,456
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,618,882	21,370,475	34,989,357	13,688,310	11,651,141	25,339,451	(69,428)	9,719,334	9,649,906
	NET RATE BASE	430,788,285	835,010	431,623,295	291,746,668	1,135,260	292,881,928	139,041,617	(300,250)	138,741,367

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-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	662,743	662,743												
	Hydro (ED-AN)	944,940	944,940												
	Other (ED-AN)	806,519	806,519												
<b>Total Electric Production</b>		<b>2,414,202</b>	<b>2,414,202</b>												
<b>Electric Transmission</b>															
	ED-AN	993,922	993,922												
<b>Total Electric Transmission</b>		<b>993,922</b>	<b>993,922</b>												
<b>Electric Distribution</b>															
	ED-AN	3,425	3,425												
	ED-ID	1,362,884	1,362,884												
	ED-WA	2,353,528	2,353,528												
<b>Total Electric Distribution</b>		<b>3,719,837</b>	<b>3,719,837</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	59,025		59,025		59,025	59,025		41,707	41,707		17,318	17,318		
	GD-OR	10,725			10,725										
<b>Total Gas Underground Storage</b>		<b>69,750</b>		<b>59,025</b>	<b>10,725</b>		<b>59,025</b>	<b>59,025</b>		<b>41,707</b>	<b>41,707</b>		<b>17,318</b>	<b>17,318</b>	
<b>Gas Distribution</b>															
6	GD-AN	5,383		5,383		5,383	5,383		3,713	3,713		1,670	1,670		
	GD-ID	412,286		412,286		412,286	412,286				412,286		412,286		
	GD-WA	830,418		830,418		830,418	830,418	830,418		830,418					
	GD-OR	559,439			559,439										
<b>Total Gas Distribution</b>		<b>1,807,526</b>		<b>1,248,087</b>	<b>559,439</b>		<b>1,242,704</b>	<b>5,383</b>	<b>1,248,087</b>	<b>830,418</b>	<b>3,713</b>	<b>834,131</b>	<b>412,286</b>	<b>1,670</b>	<b>413,956</b>
<b>General Plant</b>															
	ED-AN	228,624	228,624												
	ED-ID	18,626	18,626												
	ED-WA	82,280	82,280												
7,4	CD-AA	1,432,655	1,021,856	285,929	124,870		285,929	285,929		207,296	207,296		78,633	78,633	
9,4	CD-AN	54,976	43,147	11,829			11,829	11,829		8,576	8,576		3,253	3,253	
9	CD-ID	29,775	23,368	6,407		6,407	6,407	6,407				6,407	6,407		
9	CD-WA	18,061	14,175	3,886		3,886	3,886	3,886	3,886		3,886				
8,4	GD-AA	23,744		16,534	7,210		16,534	16,534		11,987	11,987		4,547	4,547	
4	GD-AN	2,927		2,927			2,927	2,927		2,122	2,122		805	805	
	GD-ID	3,556		3,556		3,556	3,556	3,556				3,556	3,556		
	GD-WA	17,555		17,555		17,555	17,555	17,555	17,555		17,555				
	GD-OR	15,738			15,738										
<b>Total General Plant</b>		<b>1,928,517</b>	<b>1,432,076</b>	<b>348,623</b>	<b>147,818</b>		<b>31,404</b>	<b>317,219</b>	<b>348,623</b>	<b>21,441</b>	<b>229,981</b>	<b>251,422</b>	<b>9,963</b>	<b>87,238</b>	<b>97,201</b>
<b>Total Depreciation Expense</b>		<b>10,933,754</b>	<b>8,560,037</b>	<b>1,655,735</b>	<b>717,982</b>		<b>1,274,108</b>	<b>381,627</b>	<b>1,655,735</b>	<b>851,859</b>	<b>275,401</b>	<b>1,127,260</b>	<b>422,249</b>	<b>106,226</b>	<b>528,475</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.970%	31.030%



RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	20,003	20,003											
<b>Total Production/Transmission</b>		<b>96,537</b>	<b>96,537</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	49,911	35,600	9,961	4,350		9,961	9,961		7,222	7,222		2,739	2,739
9,4	CD-AN	811	637	174			174	174		126	126		48	48
	GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	672			672									
<b>Total General Plant - 303000</b>		<b>54,711</b>	<b>36,237</b>	<b>13,452</b>	<b>5,022</b>	<b>3,317</b>	<b>10,135</b>	<b>13,452</b>	<b>2,072</b>	<b>7,348</b>	<b>9,420</b>	<b>1,245</b>	<b>2,787</b>	<b>4,032</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	1,736,940	1,238,889	346,659	151,392		346,659	346,659		251,324	251,324		95,335	95,335
9,4	CD-AN	763	599	164			164	164		119	119		45	45
9,4	CD-ID	1,551	1,217	334		334		334				334		334
	ED-AN	54,759	54,759											
	ED-ID	396	396											
	ED-WA	70,535	70,535											
8,4	GD-AA	23,483		16,352	7,131		16,352	16,352		11,855	11,855		4,497	4,497
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,888,427</b>	<b>1,366,395</b>	<b>363,509</b>	<b>158,523</b>	<b>334</b>	<b>363,175</b>	<b>363,509</b>		<b>263,298</b>	<b>263,298</b>	<b>334</b>	<b>99,877</b>	<b>100,211</b>
<b>Gas Underground Storage</b>														
1	GD-AN	19		19			19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	2,219	1,583	443	193		443	443		321	321		122	122
4	ED-AN	3,889	3,889											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>6,108</b>	<b>5,472</b>	<b>443</b>	<b>193</b>		<b>443</b>	<b>443</b>		<b>321</b>	<b>321</b>		<b>122</b>	<b>122</b>
<b>Total Amortization Expense</b>		<b>2,048,052</b>	<b>1,506,891</b>	<b>377,423</b>	<b>163,738</b>	<b>3,651</b>	<b>373,772</b>	<b>377,423</b>	<b>2,072</b>	<b>270,980</b>	<b>273,052</b>	<b>1,579</b>	<b>102,792</b>	<b>104,371</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(294,227,727)	(294,227,727)											
	Hydro (ED-AN)	(134,437,032)	(134,437,032)											
	Other (ED-AN)	(107,209,906)	(107,209,906)											
<b>Total Electric Production</b>		<b>(535,874,665)</b>	<b>(535,874,665)</b>											
<b>Electric Transmission</b>														
	ED-AN	(208,965,179)	(208,965,179)											
<b>Total Electric Transmission</b>		<b>(208,965,179)</b>	<b>(208,965,179)</b>											
<b>Electric Distribution</b>														
	ED-AN	(62,585)	(62,585)											
	ED-ID	(186,908,685)	(186,908,685)											
	ED-WA	(300,300,135)	(300,300,135)											
<b>Total Electric Distribution</b>		<b>(487,271,405)</b>	<b>(487,271,405)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,498,262)	(14,498,262)		(14,498,262)	(14,498,262)		(10,244,472)	(10,244,472)		(4,253,790)	(4,253,790)		
	GD-OR	(837,196)		(837,196)										
<b>Total Gas Underground Storage</b>		<b>(15,335,458)</b>	<b>(14,498,262)</b>	<b>(837,196)</b>	<b>(14,498,262)</b>	<b>(14,498,262)</b>		<b>(10,244,472)</b>	<b>(10,244,472)</b>		<b>(4,253,790)</b>	<b>(4,253,790)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,618,905)	(1,618,905)		(1,618,905)	(1,618,905)		(1,116,559)	(1,116,559)		(502,346)	(502,346)		
	GD-ID	(66,900,380)	(66,900,380)		(66,900,380)	(66,900,380)				(66,900,380)			(66,900,380)	
	GD-WA	(129,763,218)	(129,763,218)		(129,763,218)	(129,763,218)	(129,763,218)		(129,763,218)					
	GD-OR	(101,421,063)		(101,421,063)										
<b>Total Gas Distribution</b>		<b>(299,703,566)</b>	<b>(198,282,503)</b>	<b>(101,421,063)</b>	<b>(196,663,598)</b>	<b>(1,618,905)</b>	<b>(198,282,503)</b>	<b>(129,763,218)</b>	<b>(1,116,559)</b>	<b>(130,879,777)</b>	<b>(66,900,380)</b>	<b>(502,346)</b>	<b>(67,402,726)</b>	
<b>General Plant</b>														
	ED-AN	(43,883,323)	(43,883,323)											
	ED-ID	(8,625,690)	(8,625,690)											
	ED-WA	(18,456,048)	(18,456,048)											
7,4	CD-AA	(45,495,361)	(32,450,021)	(9,079,964)	(3,965,376)	(9,079,964)	(9,079,964)		(6,582,883)	(6,582,883)		(2,497,081)	(2,497,081)	
9,4	CD-AN	(11,258,160)	(8,835,742)	(2,422,418)		(2,422,418)	(2,422,418)		(1,756,229)	(1,756,229)		(666,189)	(666,189)	
9	CD-ID	(5,767,923)	(4,526,839)	(1,241,084)		(1,241,084)	(1,241,084)				(1,241,084)		(1,241,084)	
9	CD-WA	(3,214,668)	(2,522,968)	(691,700)		(691,700)	(691,700)	(691,700)		(691,700)			(691,700)	
8,4	GD-AA	(2,043,269)		(1,422,810)	(620,459)	(1,422,810)	(1,422,810)		(1,031,523)	(1,031,523)		(391,287)	(391,287)	
4	GD-AN	(2,401,833)		(2,401,833)		(2,401,833)	(2,401,833)		(1,741,305)	(1,741,305)		(660,528)	(660,528)	
	GD-ID	(1,468,532)		(1,468,532)		(1,468,532)	(1,468,532)				(1,468,532)		(1,468,532)	
	GD-WA	(5,486,243)		(5,486,243)		(5,486,243)	(5,486,243)	(5,486,243)		(5,486,243)			(5,486,243)	
	GD-OR	(4,551,179)		(4,551,179)										
<b>Total General Plant</b>		<b>(152,652,229)</b>	<b>(119,300,631)</b>	<b>(24,214,584)</b>	<b>(9,137,014)</b>	<b>(8,887,559)</b>	<b>(15,327,025)</b>	<b>(24,214,584)</b>	<b>(6,177,943)</b>	<b>(11,111,940)</b>	<b>(17,289,883)</b>	<b>(2,709,616)</b>	<b>(4,215,085)</b>	<b>(6,924,701)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,699,802,502)</b>	<b>(1,351,411,880)</b>	<b>(236,995,349)</b>	<b>(111,395,273)</b>	<b>(205,551,157)</b>	<b>(31,444,192)</b>	<b>(236,995,349)</b>	<b>(135,941,161)</b>	<b>(22,472,971)</b>	<b>(158,414,132)</b>	<b>(69,609,996)</b>	<b>(8,971,221)</b>	<b>(78,581,217)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.970%	31.030%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(9,873,488)	(9,873,488)												
Misc Intangible Plt (303000 ED-AN	(1,302,932)	(1,302,932)												
<b>Total Production/Transmission</b>	<b>(11,176,420)</b>	<b>(11,176,420)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(162,344)	(162,344)												
Misc Intangible Plt (303000 ED-WA	(32,891)	(32,891)												
<b>Total Distribution</b>	<b>(195,235)</b>	<b>(195,235)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(1,735,560)	(1,237,906)	(346,383)	(151,271)		(346,383)	(346,383)		(251,124)	(251,124)		(95,259)	(95,259)	
9,4 CD-AN	(84,202)	(66,084)	(18,118)			(18,118)	(18,118)		(13,135)	(13,135)		(4,983)	(4,983)	
GD-ID	(67,089)		(67,089)			(67,089)	(67,089)					(67,089)	(67,089)	
GD-WA	(159,177)		(159,177)			(159,177)	(159,177)		(159,177)	(159,177)				
GD-OR	(78,264)			(78,264)										
<b>Total General Plant - 303000</b>	<b>(2,124,292)</b>	<b>(1,303,990)</b>	<b>(590,767)</b>	<b>(229,535)</b>	<b>(226,266)</b>	<b>(364,501)</b>	<b>(590,767)</b>	<b>(159,177)</b>	<b>(264,259)</b>	<b>(423,436)</b>	<b>(67,089)</b>	<b>(100,242)</b>	<b>(167,331)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(40,402,063)	(28,817,176)	(8,063,443)	(3,521,444)		(8,063,443)	(8,063,443)		(5,845,916)	(5,845,916)		(2,217,527)	(2,217,527)	
9,4 CD-AN	(31,915)	(25,047)	(6,868)			(6,868)	(6,868)		(4,979)	(4,979)		(1,889)	(1,889)	
9 CD-ID	(47,534)	(37,306)	(10,228)			(10,228)	(10,228)					(10,228)	(10,228)	
ED-AN	(1,154,539)	(1,154,539)												
ED-ID	(21,348)	(21,348)												
ED-WA	(2,451,819)	(2,451,819)												
8,4 GD-AA	(955,632)		(665,445)	(290,187)		(665,445)	(665,445)		(482,441)	(482,441)		(183,004)	(183,004)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(45,064,850)</b>	<b>(32,507,235)</b>	<b>(8,745,984)</b>	<b>(3,811,631)</b>	<b>(10,228)</b>	<b>(8,735,756)</b>	<b>(8,745,984)</b>		<b>(6,333,336)</b>	<b>(6,333,336)</b>	<b>(10,228)</b>	<b>(2,402,420)</b>	<b>(2,412,648)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(240,248)		(240,248)			(240,248)	(240,248)		(169,759)	(169,759)		(70,489)	(70,489)	
<b>Total Gas Underground Storage</b>	<b>(240,248)</b>		<b>(240,248)</b>			<b>(240,248)</b>	<b>(240,248)</b>		<b>(169,759)</b>	<b>(169,759)</b>		<b>(70,489)</b>	<b>(70,489)</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(262,764)	(187,419)	(52,442)	(22,903)		(52,442)	(52,442)		(38,020)	(38,020)		(14,422)	(14,422)	
9 CD-ID	(4,537)	(3,561)	(976)			(976)	(976)					(976)	(976)	
9 CD-WA	(6,084)	(4,775)	(1,309)			(1,309)	(1,309)		(1,309)	(1,309)				
4 ED-AN	(101,149)	(101,149)												
ED-WA	(110,678)	(110,678)												
GD-WA	(931)		(931)			(931)	(931)		(931)	(931)				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(486,143)</b>	<b>(407,582)</b>	<b>(55,658)</b>	<b>(22,903)</b>	<b>(3,216)</b>	<b>(52,442)</b>	<b>(55,658)</b>	<b>(2,240)</b>	<b>(38,020)</b>	<b>(40,260)</b>	<b>(976)</b>	<b>(14,422)</b>	<b>(15,398)</b>	
<b>Total Accumulated Amortization</b>	<b>(59,287,188)</b>	<b>(45,590,462)</b>	<b>(9,632,657)</b>	<b>(4,064,069)</b>	<b>(239,710)</b>	<b>(9,392,947)</b>	<b>(9,632,657)</b>	<b>(161,417)</b>	<b>(6,805,374)</b>	<b>(6,966,791)</b>	<b>(78,293)</b>	<b>(2,587,573)</b>	<b>(2,665,866)</b>	

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>	
For Month Ended September 30, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	
9		CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,577,610</b>	<b>712,703</b>	<b>705,426</b>	<b>7,551,348</b>	<b>8,969,477</b>	<b>668,828</b>	<b>94,078</b>	<b>2,105,277</b>	<b>2,868,183</b>	<b>848,544</b>	<b>891,406</b>	<b>1,739,950</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,767,274	1,052,423	2,154,217	4,560,634	7,767,274	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,234,220	0	0	0	0	2,234,220	0	0	0	2,234,220	0	
99		GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,270,351	0	0	72,232,090	72,232,090	0	0	20,211,537	20,211,537	0	8,826,724	
9		CD-WA / ID / AN	24,671,336	5,569,472	5,615,009	8,178,323	19,362,804	1,526,934	1,539,418	2,242,180	5,308,532	0	0	
		<b>TOTAL ACCOUNT</b>	<b>139,548,957</b>	<b>6,621,895</b>	<b>7,769,226</b>	<b>84,971,047</b>	<b>99,362,168</b>	<b>3,761,154</b>	<b>1,539,418</b>	<b>22,453,717</b>	<b>27,754,289</b>	<b>3,605,776</b>	<b>8,826,724</b>	<b>12,432,500</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,318,178	2,592,261	0	5,725,917	8,318,178	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	
7		CD-AA	56,196,065	0	0	40,082,405	40,082,405	0	0	11,215,611	11,215,611	0	4,898,049	
9		CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	
		<b>TOTAL ACCOUNT</b>	<b>65,355,546</b>	<b>2,622,527</b>	<b>66,785</b>	<b>45,883,713</b>	<b>48,573,025</b>	<b>8,298</b>	<b>18,310</b>	<b>11,671,133</b>	<b>11,697,741</b>	<b>0</b>	<b>5,084,780</b>	<b>5,084,780</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,287,714	17,624,194	7,170,330	12,493,190	37,287,714	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,878,369	0	0	0	0	7,030,265	2,261,915	1,586,189	10,878,369	0	0	
99		GD-OR / AS	3,953,984	0	0	0	0	0	0	0	0	3,953,984	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	
9		CD-WA / ID / AN	5,998,737	1,936,778	835,730	1,935,480	4,707,988	530,990	229,125	530,634	1,290,749	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,699,016</b>	<b>19,560,972</b>	<b>8,006,060</b>	<b>14,842,512</b>	<b>42,409,544</b>	<b>7,561,255</b>	<b>2,491,040</b>	<b>2,232,622</b>	<b>12,284,917</b>	<b>3,953,984</b>	<b>50,571</b>	<b>4,004,555</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2016	
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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,028,668	104,613	121,879	2,935,327	3,161,819	28,681	33,415	804,753	866,849	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,574,561</b>	<b>115,352</b>	<b>136,624</b>	<b>3,310,349</b>	<b>3,562,325</b>	<b>116,841</b>	<b>33,415</b>	<b>804,753</b>	<b>955,009</b>	<b>57,227</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,600,114	859,519	265,743	2,474,852	3,600,114	0	0	0	0	0	0
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0	951,077
8		GD-AA	3,099,772	0	0	0	0	0	0	2,158,495	2,158,495	0	941,277
7		CD-AA	12,592,225	0	0	8,981,531	8,981,531	0	0	2,513,156	2,513,156	0	1,097,538
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0
		<b>TOTAL ACCOUNT</b>	<b>24,049,275</b>	<b>875,917</b>	<b>1,028,618</b>	<b>11,626,383</b>	<b>13,530,918</b>	<b>1,920,317</b>	<b>547,092</b>	<b>5,061,056</b>	<b>7,528,465</b>	<b>951,077</b>	<b>2,038,815</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	539,635	210,611	26,663	302,361	539,635	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	201,146	0	0	0	0	0	0	140,066	140,066	0	61,080
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,306,768</b>	<b>211,930</b>	<b>27,084</b>	<b>577,185</b>	<b>816,199</b>	<b>15,602</b>	<b>5,085</b>	<b>336,885</b>	<b>357,572</b>	<b>40,917</b>	<b>92,080</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,450,364	14,623,322	9,879,898	7,947,144	32,450,364	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,620,910	0	0	0	0	2,809,513	980,903	830,494	4,620,910	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	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>39,192,177</b>	<b>14,877,672</b>	<b>10,191,487</b>	<b>8,973,528</b>	<b>34,042,687</b>	<b>2,879,246</b>	<b>1,066,329</b>	<b>1,114,019</b>	<b>5,059,594</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,182,152	12,388,955	6,067,742	44,725,455	63,182,152	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,189,156	0	0	0	0	689,935	499,221	0	1,189,156	0	0	0
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,666,897	0	0	26,866,291	26,866,291	0	0	7,517,559	7,517,559	0	3,283,047	3,283,047
9		CD-WA / ID / AN	12,488,977	1,366,164	3,217,870	5,217,690	9,801,724	374,549	882,215	1,430,489	2,687,253	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>116,748,222</b>	<b>13,755,119</b>	<b>9,285,612</b>	<b>76,809,436</b>	<b>99,850,167</b>	<b>1,064,484</b>	<b>1,381,436</b>	<b>9,639,466</b>	<b>12,085,386</b>	<b>1,228,108</b>	<b>3,584,561</b>	<b>4,812,669</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	111,917	0	0	111,917	111,917	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	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	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>518,754</b>	<b>3,913</b>	<b>0</b>	<b>397,210</b>	<b>401,123</b>	<b>1,073</b>	<b>0</b>	<b>79,807</b>	<b>80,880</b>	<b>2,367</b>	<b>34,384</b>	<b>36,751</b>
		<b>TOTAL GENERAL PLANT</b>	<b>463,622,144</b>	<b>59,358,000</b>	<b>37,216,922</b>	<b>254,993,969</b>	<b>351,568,891</b>	<b>17,997,098</b>	<b>7,176,203</b>	<b>55,498,735</b>	<b>80,672,036</b>	<b>10,731,834</b>	<b>20,649,383</b>	<b>31,381,217</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	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-1A</b>
For Month Ended September 30, 2016	
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	10,439,636	153,179	0	10,286,457	10,439,636	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
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		<b>TOTAL ACCOUNT</b>	<b>21,845,923</b>	<b>153,179</b>	<b>0</b>	<b>16,846,622</b>	<b>16,999,801</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,763</b>	<b>3,636,962</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,457,111	0	0	0	0	0	0	1,014,645	1,014,645	0
7		CD-AA	57,747,198	0	0	41,188,766	41,188,766	0	0	11,525,186	11,525,186	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		<b>TOTAL ACCOUNT</b>	<b>66,859,998</b>	<b>4,210,398</b>	<b>98,619</b>	<b>44,504,698</b>	<b>48,813,715</b>	<b>0</b>	<b>20,588</b>	<b>12,549,983</b>	<b>12,570,571</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,155,262	0	0	4,390,302	4,390,302	0	0	1,228,467	1,228,467	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,155,262</b>	<b>0</b>	<b>0</b>	<b>4,390,302</b>	<b>4,390,302</b>	<b>0</b>	<b>0</b>	<b>1,228,467</b>	<b>1,228,467</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>20,123,892</b>	<b>0</b>
	<b>TOTAL</b>		<b>195,692,387</b>	<b>4,363,577</b>	<b>98,619</b>	<b>137,660,486</b>	<b>142,122,682</b>	<b>1,022,594</b>	<b>800,193</b>	<b>35,737,105</b>	<b>37,559,892</b>	<b>426,123</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended September 30, 2016	
Average of Monthly Averages 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	(64,291,563)	(45,856,600)	(12,831,310)	(5,603,653)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(663,689)	(520,883)	(142,806)	0
7	283750 CD-AA	(1,092,094)	(778,947)	(217,960)	(95,187)
	Total	<u>(66,047,346)</u>	<u>(47,156,430)</u>	<u>(13,192,076)</u>	<u>(5,698,840)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended September 30, 2016
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</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				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,871,027	2,871,027					2,871,027
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(10,294)	(10,294)					(10,294)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	76,219,721	34,038,976		110,258,697	62,364,433	29,157,520	13,855,288	4,881,456	
<b>TOTAL</b>		<b>76,219,721</b>	<b>34,038,976</b>	<b>2,860,729</b>	<b>113,119,426</b>	<b>62,364,433</b>	<b>29,157,520</b>	<b>13,855,288</b>	<b>4,881,456</b>	<b>2,860,729</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	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						