	OPERATIONS	Report ID:	1	AVISTA UTILITIES	
GAS RATE OF		G-ROR-12A			
	nths Ended October 31, 2017				
Average of Mo	nthly Averages Basis				
Ref/Basis Acco	ount Description		System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)				
	Adjustments				
	Adjusted Gas Net Operating Income	(Loss)			
G-APL	Gas Net Adjusted Rate Base				
	RATE OF RETURN				

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

RESUL	TS OF OPER	RATIONS	Report ID:		AVIS	TA UTILITIES
		PERCENTAGES	G-ALL-12A			
For Twe	lve Months I	Ended October 31, 2017				
Average	e of Monthly	Averages Basis				
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015			
2	Input	Number of Customers - AMA Percent	11-01-2016 thru 10-31-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 10-31-2017			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-2016			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	11-01-2016 thru 10-31-2017			

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis		Report ID: G-ALL-12A		AV	'ISTA UTILITIES	
Input Elec/Gas North/Oregon 4 Direct O & M Accts 500 Direct O & M Accts 901 Direct O & M Accts 901 Adjustments Total Percentage Direct Labor Accts 500 Direct Labor Accts 901 Direct Labor Accts 901 Direct Labor Accts 901 Total Percentage Number of Customers 4 Percentage Net Direct Plant Percentage Total Percentages Average (CD AA)	) - 894 - 935 - 905 Utility 9 Only - 894 - 935 - 905 Utility 9 Only	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
7 Average (CD AA)						

Input Gas North/Oregon 4-Factor 01-01-2016 thru 12-31-2016 Total Electric Gas North Oregon Gas Direct 0 & M Accts 580 - 894 Direct 0 & M Accts 901 - 935 Direct C & M Accts 901 - 905 Utility 9 Only Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages	RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis	Report ID: G-ALL-12A		AV	ISTA UTILITIES	
8 Average (GD AA)	Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas

GAS       LL-LCATION PERCENTAGES       G-ALL-12A         Average of Monthy Averages Basis       01-01-2016 thru 12-31-2016       Total       Electica S North 4-Factor       01-01-2016 thru 12-31-2016         Input       Electica S North 4-Factor       01-01-2016 thru 12-31-2016       Total       Electica Gas North Oregon G         Direct 0 & M Accts 580 - 894       Direct 0 & M Accts 580 - 894       01-01-2016 thru 12-31-2016       Total       Electica Gas North Oregon G         Direct 1 abor Accts 580 - 894       Direct 1 abor Accts 580 - 894       -       -       -         Direct 1 abor Accts 580 - 894       Direct 1 abor Accts 580 - 894       -       -       -         Direct 1 abor Accts 580 - 894       Direct 1 abor Accts 580 - 894       -       -       -       -         Percentage       Direct 1 abor Accts 580 - 894       -<	RESULTS OF OPE	ERATIONS	Report ID:		A۷	ISTA UTILITIES	
Average of Monthly Averages Basis       Total       Total       Electrics       Gas North       Oregon Gas         Input       Electrics       Na Accts 901 - 935       Adjustments       Oregon Gas       Total       Electrics       Gas North       Oregon Gas         Total       Direct 0 & M Accts 901 - 935       Adjustments       Total       Electric       Gas North       Oregon Gas         Total       Percentage       Direct Lator Accts 901 - 935       Total       Electric       Gas North       Oregon Gas         Percentage       Direct Lator Accts 901 - 935       Total       Percentage       Number of Customers at         Percentage       Net Direct Plant       Percentage       Number of Customers at       Percentage         9       Average (CD ANIDWA)       01-01-2016 thru 12-31-2016       Percentage       Percentage         10       Actual Annual Throughput       01-01-2016 thru 10-31-2017       Percent         12       Percentage       10-01-2016 thru 10-31-2017       Percent         13       G-PLT       Net Gas General Plant - AMA       10-01-2016 thru 10-31-2017         14       Percent       Net Allocated Schedule M's - AMA       11-01-2016 thru 10-31-2017			G-ALL-12A				
Input       Elect/Gas North 4-Factor       01-01-2016 thru 12-31-2016       Total       Electric       Gas North       Oregon G         Direct 0 & M Accts 580 - 694         Direct 1 Abor Accts 580 - 694       Direct 1 Labor Accts 580 - 694       Direct 1 Labor Accts 580 - 694       Direct 0 & M Accts 580 - 694         Direct 1 Cabor Accts 580 - 694       Direct 1 Labor Accts 580 - 694       Direct 0 & M Accts 590 - 693       State 1 - 600         Number of Customers at Percentage       Number of Customers at Percentage       Number of Customers at Percentage       State 1 - 600         9       Average (CD AN/ID/WA)       01-01-2016 thru 12-31-2016       State 1 - 600       State 1 - 600         10       Percentage       01-01-2016 thru 12-31-2016       Percent       State 1 - 600       State 1 - 600         11       Book Depreciation       11-01-2016 thru 10-31-2017       Percent       State 1 - 600       State 1 - 600       State 1 - 600         12       Net Gas Plant (before DFIT) - AMA       10-01-2016 thru 10-31-2017       State 1 - 600       State 1 - 600 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>							
<ul> <li>Inice 0 &amp; M Accis 580 - 894</li> <li>Direct 0 &amp; M Accis 580 - 894</li> <li>Direct Labor Accis 580 - 894</li> <li>Percentage</li> <li>Number of Customers at</li> <li>Percentage</li> <li>Percentage</li></ul>							
June 10 & M Acus 801 - 936 Adjustminis Total Percentage       June 1 - 936 June 1 Labor Acus 500 - 894 Direct Labor Acus 501 - 935 Total Percentage         June 0 Customers at Percentage       June 0 Customers at Percentage         9       Abust Annual Throughput         10       Gas North/Oregon JP Factor %         11       Book Depreciation Percentage         12       Acust Gas Plant (before DFIT) - AMA Percent         13       G-PL Net Gas Plant (before DFIT) - AMA         14       Net Gas Plant Parcent         14       Net Gas Plant - AMA Percent	Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Adjustments Total Percentage ) pirect Labor Accts 580 - 894 Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage , Number of Customers at Percentage , Number of Customers at Percentage							
IndexInternational processing							
Percentage         Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Storage         Jumet of Customers at Percentage         Jumet of Customers at Percentages         Jumet of Customers at Percent at Percen							
Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total PercentageNumber of Customers at Percentage9Net Direct Plant Percentage9Gas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput01-01-2016 thru 12-31-201610Actual Annual Throughput11Percent12Percent13G-PLTNet Gas General Plant - AMA10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA11-01-2016 thru 10-31-2017							
Direct Labor Accts 901 - 935 Total PercentageNumber of Customers at PercentageNet Direct Plant PercentageSolDel ContageCas Port Percentages Average (CD ANVIDWA)JPQas North/Oregon JP Factor %Ol-01-2016 thru 12-31-201610Actual Annual Throughput Percent11Dok Depreciation Percent12Percent13Q-PLT Percent14Net Allocated Schedule M's - AMA Percent1516Net Allocated Schedule M's - AMA Percent1617181919101011111213141415151516161718181919191910101111121213141515161717181819<		Fercentage					
Total Percentage         Number of Customers at Percentage         Number of Customers at Percentage         Number of Customers at Percentage         Net Direct Plant         Percentage         Stars and annual Throughput         10         Percentaion         11         Percentage         12         Percent         13         Percent         14         Percent         15         Percent         16         Percent         17         Percent         18         Percent         19         Percent		Direct Labor Accts 580 - 894					
Percentage         Number of Customers at Percentage         Net Direct Plant Percentages         Star Direct Plant Percentages         JP       Gas North/Oregon JP Factor %         O       Actual Annual Throughput         10       Actual Annual Throughput         11       Deoch Depreciation Percent         12       Net Gas Plant (before DFIT) - AMA Percent         13       Ge-PLT         14       Net Allocated Schedule M'S - AMA         15       Net Allocated Schedule M'S - AMA		Direct Labor Accts 901 - 935					
Number of Customers at Percentage9Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA)JPGas North/Oregon JP Factor %10Actual Annual Throughput Percent10Actual Annual Throughput Percent11Book Depreciation Percent12Net Gas Plant (before DFIT) - AMA Percent13G-PLT Percent14Net Allocated Schedule M's - AMA Percent		Total					
Percentage         9       Net Direct Plant Percentages Total Percentages Total Percentages         JP       Gas North/Oregon JP Factor %         01       Actual Annual Throughput Percent         10       Actual Annual Throughput Percent         11       Book Depreciation Percent         12       Net Gas Plant (before DFIT) - AMA         13       G-PLT         14       Verges (Canal Plant - AMA)         15       Net Gas Ceneral Plant - AMA         16       Net Allocated Schedule Mis - AMA         17       Net Allocated Schedule Mis - AMA		Percentage					
Percentage         9       Net Direct Plant Percentages Total Percentages Total Percentages         JP       Gas North/Oregon JP Factor %         01       Actual Annual Throughput Percent         10       Actual Annual Throughput Percent         11       Book Depreciation Percent         12       Net Gas Plant (before DFIT) - AMA         13       G-PLT         14       Verges (Canal Plant - AMA)         15       Net Gas Ceneral Plant - AMA         16       Net Allocated Schedule Mis - AMA         17       Net Allocated Schedule Mis - AMA		Number of Customers at					
9Percentage Total Percentages Average (CD AN/ID/WA)JPGas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput Percent01-01-2016 thru 12-31-201611Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas Ceneral Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA11-01-2016 thru 10-31-2017							
9Percentage Total Percentages Average (CD AN/ID/WA)JPGas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput Percent01-01-2016 thru 12-31-201611Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas Ceneral Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA11-01-2016 thru 10-31-2017							
9Total Percentages Average (CD AN/IDWA)JPGas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput Percent01-01-2016 thru 12-31-201611Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLTNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA11-01-2016 thru 10-31-2017							
9Average (CD AN/ID/WA)JPGas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput Percent01-01-2016 thru 12-31-201611Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017							
JPGas North/Oregon JP Factor %01-01-2016 thru 12-31-201610Actual Annual Throughput Percent01-01-2016 thru 12-31-201611Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017	0						
Actual Annual Throughput01-01-2016 thru 12-31-201610Percent01-01-2016 thru 10-31-201711Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017	9	Average (CD ANID/WA)					
10Percent11Book Depreciation Percent11-01-2016 thru 10-31-201712Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017	JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016				
11Percent12Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017	10		01-01-2016 thru 12-31-2016				
11Percent12Net Gas Plant (before DFIT) - AMA Percent10-01-2016 thru 10-31-201713G-PLT PercentNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201714Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017							
12       Percent         13       G-PLT Net Gas General Plant - AMA Percent       10-01-2016 thru 10-31-2017         14       Net Allocated Schedule M's - AMA Percent       11-01-2016 thru 10-31-2017	11		11-01-2016 thru 10-31-2017				
G-PLTNet Gas General Plant - AMA Percent10-01-2016 thru 10-31-201713Net Allocated Schedule M's - AMA Percent11-01-2016 thru 10-31-2017	10		10-01-2016 thru 10-31-2017				
13     Percent       14     Net Allocated Schedule M's - AMA       11-01-2016 thru 10-31-2017	12	Percent					
14 Percent			10-01-2016 thru 10-31-2017				
99 Input Not Allocated	14		11-01-2016 thru 10-31-2017				
	99 Input	Not Allocated					

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended October 31, 2017										
Average	of Monthly	Averages Basis		*********	SYSTEM ******	******	***** W	ASHINGTON *	*****	**********	IDAHO ********	*****
Ref/Basi	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	•										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	ISTOMER									
			<b>.</b>									
00	400000	OTHER OPERATING REVENUES	<b>b</b> .									
99 4	483777	Sales for Resale Miscellaneous Service Revenues										
4 99	4893XX	Transportation Revenues										
99 99	409377	Rent from Gas Property										
99 4		Other Gas Revenues										
4 99	495777	Provision for Rate Refund										
99	490100	TOTAL OTHER OPERATING REV										
		TOTAL GAS REVENUES	LINULS									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99		Net Natural Gas Storage Transact	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXF	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER									
0.055	,											
G-DEPX		Depreciation Expense-Undergrour										
G-AMTX		Amortization Expense-Undergroun	d Storage									
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AM	KI/NON-F									

RESULTS OF OPERATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPERATING STATEMENT	G-OPS-12A									
For Twelve Months Ended October 31, 2017										
Average of Monthly Averages Basis		**********	* SYSTEM ******	*******	******* W	ASHINGTON **	*****	**********	* IDAHO *******	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORA	GE EXPENSE									

RESULTS	OF OPE	RATIONS	Report ID:		AVI	ISTA UTILI	TIES					
GAS OPE	RATING S	STATEMENT	G-OPS-12A									
For Twelve	e Months	Ended October 31, 2017										
Average o	f Monthly	Averages Basis		**********	SYSTEM ******	******	***** W	ASHINGTON **	*****	**********	IDAHO ********	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:										
-		OPERATION										
-	870000	Supervision & Engineering										
	871000	Distribution Load Dispatching										
-	874000	Mains & Services Expenses										
	875000	Measuring & Reg Sta Exp-General										
	876000	Measuring & Reg Sta Exp-Industria										
	877000	Measuring & Reg Sta Exp-City Gat										
	878000	Meter & House Regulator Expense	S									
	879000	Customer Installation Expenses										
	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
	890000	Measuring & Reg Sta Exp-Industria										
	891000	Measuring & Reg Sta Exp-City Gat										
	892000	Services										
3	893000	Meters & House Regulators										
	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATII	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-DEPX G-OTX		Taxes Other Than FIT										
0-01X		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended October 31, 2017										
Average	of Monthly	Averages Basis		**********	SYSTEM ******	******	****** W	ASHINGTON **	*****	**********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENS	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection Ex	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX	PENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
		TOTAL CUSTOMER SERVICE & I	NFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
-	010000	TOTAL SALES EXPENSES										

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	ΓIES					
GAS OP	ERATING	STATEMENT	G-OPS-12A									
For Twelv	ve Months	Ended October 31, 2017										
Average	of Monthly	Averages Basis		***********	SYSTEM *****	******	********** W	ASHINGTON ***	*****	***********	IDAHO ********	******
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - C	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses	5									
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATI	NG EXP									
		Depresiation Expanse Constal DI	t									
G-DEPX G-AMTX		Depreciation Expense-General Pla Amortization Expense - General P										
G-AMTX		Amortization Expense - Misc IT In										
G-AMTX		Amortization Expense-General Pla	-									
99	407025	WA GRC Jackson Prairie O&M D										
99 99	407023	Idaho Earnings Test Amortization	elellal									
99 99	407229	DSIT Amortization - ID										
99 99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISEI	RVF									
99	407425	WA GRC Jackson Prairie Deferra										
99	407436	MDM System	·									
99	407468	Project Compass Deferral - ID										
	101 100	TOTAL A&G DEPR/AMRT/NON-F	FIT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOS	S) BEFORE FI									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME	ТАХ									
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT									
		GAS NET OPERATING INCOME	(LOSS)									

RESULTS OF OPERA		Report ID:		AV	ISTA UTILI	TIES					
GAS OPERATING ST	ATEMENT	G-OPS-12A									
For Twelve Months En	ded October 31, 2017										
Average of Monthly Av	verages Basis		**********	SYSTEM *****	*****	******* W	ASHINGTON **	*****	**********	IDAHO *******	******
Ref/Basis Account D	f/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS	S:										
G-ALL 1 S	System Contract Demand										
G-ALL 2 N	lumber of Customers - AMA										
G-ALL 3 D	Direct Distribution Operating Expension	se									
G-ALL 4 J	urisdictional 4-Factor Ratio										
G-ALL 10 A	ctual Annual Throughput										
G-ALL 99 N	lot Allocated										

RESULTS	OF OPE	RATIONS	Report ID:		AVIS	STA UTILIT	TIES					
GAS ALLO	OCATION	OF OTHER REVENUE	G-495-12A									
For Twelve	e Months	Ended October 31, 2017										
	,	Averages Basis		**********	SYSTEM *******	*****	****** W/	ASHINGTON **	*******	**********	* IDAHO *******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELI	ANEOU									
4	495028	DEFERRED EXCHANGE RESERY	/ATION									
4	495100	ENTITLEMENT PENALTIES										
4	495280	OTHER GAS REV-DECOUPLING	MECHA									
99	495311	CONTRA DECOUPLING DEFFER	AL									
4	495328	RESIDENTIAL DECOUPLING DE	ERRE									
4	495329	AMORTIZATION RES DECOUPLI	NG DE									
4	495338	NON-RES DECOUPLING DEFER	RED RE									
4	495339	AMORTIZATION NON-RES DECO	DUPLIN									
4	495600	OTHER GAS REVENUE-DSM LO	ST MAR									
4	495680	OTHER GAS REVENUE-MARGIN	REDUC									
4	495711	OTHER GAS REVENUE-GLENDA	LE SYS									
4	495780	OTHER GAS REVENUE-PPP REC	COVERY									
4	495900	GAS CUSTOMERS-OTHER GAS	REVENU									
		TOTAL PURCHASED GAS COST	S									
ALLOCAT	ION RATI	OS:										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

-		PERATIONS	Report ID:		AV	ISTA UTILIT	IES					
		F PURCHASED GAS COSTS	G-804-12A									
		ns Ended October 31, 2017										
		ly Averages Basis			SYSTEM ******			ASHINGTON ***			* IDAHO *******	
Ref/Basi:	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1		Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6		GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6	804711	Gas Costs - Offsystem Bookou	ut Offset									
6	804730	Gas Costs - Intracompany LDO	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	OSTS									
ALLOCA	TION RA	ATIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

ALLO	LTS OF OPERATIONS CATION OF ACCOUNT 908	Report ID: G-908-12A		A١	/ISTA UTILIT	IES					
	velve Months Ended October 31, 2017 ge of Monthly Averages Basis		***********	* SYSTEM *****	****	******** W/	ASHINGTON *	*****	*********	* IDAHO ******	:****
	si:Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 99 99	908000 Customer Assistance Expense 908600 Public Purpose Tariff Rider Exper 908610 Limited Income Tax Refund Progr	am									
99	908690 Schedule 91 Amortization include	a in Unbillec									
99	908990 DSM Amortization Total Account 908										
ALLOC G-ALL G-ALL	CATION RATIOS: L 2 Number of Customers - AMA										

INTERES For Twelv	OF OPERATIONS <b>T DEDUCTION FOR FITGAS NORTH</b> e Months Ended October 31, 2017 of Monthly Averages Basis	Report ID: G-INT-12A	A	VISTA UTILITIES	
Ref/Basis			System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt				
	Total Weighted Cost				
G-APL	Net Rate Base				
	Interest Deduction for FIT Calculation				

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

For Twelve Mo	OME TAXESGAS nths Ended October 31, 2017	Report ID: G-FIT-12A	A۱	/ISTA UTILITIES	
	nthly Averages Basis		Sustam	W/ophington	Idaha
Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expension	se			
G-OPS	Book Deprec/Amort and Reg Am	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	ІТ			
G-INT	Less: Interest Expense				
G-SCM	Schedule M Adjustments Taxable Net Operating Income				
	Tax Rate				
	Total Federal Income Tax				
G-DTE	Deferred FIT				
99 4114	00 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCATION G-ALL 99					

RESULTS OF C	PERATIO	NS	Report ID:		AVI	STA UTILITII	ES					
GAS SCHEDUL	E M ITEM	6	G-SCM-12A									
For Twelve Mon	ths Ended	October 31, 2017										
Average of Mon	thly Averag	es Basis		*********	* SYSTEM ******		******* W.	ASHINGTON ****	*****	*********	** IDAHO ********	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortiza	ation									
12	997001	Contributions In Aid of Constr	ruction									
2	997002	Injuries and Damages										
12	997003	Salvage										
4	997005	FAS106 Current Retiree Med	ical Accrual									
6		DSM Book Amortization										
99	997010	Deferred Gas Credit and Refu	unds									
4		Airplane Lease Payments										
12	997016	Redemption Expense Amortiz	zation									
4		FAS87 Current Pension Accr										
4	997029	FAS 106 Post Retirement Be	nefits									
99	997031	Decoupling Mechanism										
12	997032	Interest Rate Swaps										
4		DSM Tariff Rider										
12	997048	AFUDC										
11	997049	Tax Depreciation										
1	997055	Deferred Gas Exchange										
4	997062	Gain on Sale of Office Buildin	g									
99	997065	Amortization of Unbilled Reve	enue Add-Ins									
99	997073	DSIT Amortization - ID										
11	997080	Book Transportation Deprecia	ation									
4	997081											
4		Meal Disallowances										
4	997083	Paid Time Off										
2		Customer Uncollectibles										
99		Provision for Rate Refund										
12		Repairs 481 (a)										
12		Amort Idaho Earnings Test (2	254229)									
99		Def Project Compass										
99		WA Nat Gas Line Extension										
99	997107	MDM System										
		TOTAL SCHEDULE M ADJU	JSTMENTS									
ALLOCATION F		Contract Sunter: Demon										
G-ALL	1	Contract System Demand										
G-ALL	2 4	Number of Customers - AMA										
G-ALL G-ALL		Jurisdictional 4-Factor Ratio										
G-ALL G-ALL	6 11	Actual Therms Purchased										
G-ALL G-ALL	11	Book Depreciation	AN4A									
G-ALL G-ALL	12 99	Net Gas Plant (before DFIT) - Not Allocated										
G-ALL	99	NUL AIIUCALEU										

RESULT	S OF OPE	RATIONS	Report ID:	AVI	STA UTILITIES	
DEFERR	RED INCOM	IE TAX EXPENSEGAS	G-DTE-12A			
For Twel	ve Months	Ended October 31, 2017				
Average	of Monthly	Averages Basis				
Ref/Basis	s Account	Description		System	Washington	Idaho
14		Deferred Federal Income Tax Exp				
99	410100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
11	411100	Deferred Federal Income Tay Eve	anaa Allaastad			
14		Deferred Federal Income Tax Exp				
99	411100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
		Total Deferred Federal Income	Tax Expense			
			···· ··· ··· ··· ··· ··· ··· ··· ··· ·			
	TION RAT					
G-ALL	14	Net Allocated Schedule M's - AMA				
G-ALL	99	Not Allocated				

RESULT	S OF OPEF	RATIONS	Report ID:			AV	ISTA UTILITIES					
TAXES C	THER TH	AN FEDERAL INCOME TAX	G-OTX-12A									
For Twelv	e Months E	Ended October 31, 2017										
Average	of Monthly	Averages Basis		**************** S'	YSTEM ******	*****	******** WASH	HINGTON ****	*****	****************** IDA	\HO ***********	ł
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE										
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND	STORAGE TAX									
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	al Tax									
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	АХ									
		TOTAL TAXES OTHER THA	N FIT									
ALLOCA	TION RATIO	OS:										
G-ALL	1	System Contract Demand										

RESULTS (	OF OPERA	TIONS	Report ID:			A	VISTA UTILITI	IES				
GAS UTILI			G-PLT-12A									
		ded October 31, 2017										
		erages Basis		**********	** SYSTEM ******	*****	******* W	ASHINGTON ****	*****	********	** IDAHO ********	****
Ref/Basis		Description	1	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX											
		TOTAL INTANGIBLE PLAN	NT .									
			-									
		UNDERGROUND STORAG	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equ	uipment									
1	356000	Purification Equipment										
1	357000	Other Equipment	-									
		TOTAL UNDERGROUND S	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200	•										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq										
6	379000	Measuring & Reg Station Eq	uip-City Gate									
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation										
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	NI .									
4	2003/3/3/	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmen	IL									
4	392XXX											
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	oment									

RESULTS (	OF OPERA	TIONS	Report ID:			A۱	/ISTA UTILITI	ES				
GAS UTILI	TY PLANT		G-PLT-12A									
For Twelve	Months En	ded October 31, 2017										
Average of	Monthly Av	erages Basis		**********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	********	* IDAHO ********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVIC	E .									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED A	31XX 200									
		TOTAL ACCUMULATED D	EPR/AMORT									
		NET GAS UTILITY PLANT b	efore DFIT									
12 4, 12 4 12	282900 282900 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282 ADFIT - Common Plant (283 ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	900 from C-DT 750 from C-DT Redemptions									
		NET GAS UTILITY PLANT	-									
ALLOCATIO		· ·										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	12	Net Gas Plant (before DFIT)	- AMA									
- /												

RESULT	S OF OF	ERATIONS	Report ID:			AV	ISTA UTILITIES	;				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-12A									
		s Ended October 31, 2017										
Average	of Month	ly Averages Basis		**********	SYSTEM ********	****	******** WA	SHINGTON *****	*****	**********	* IDAHO ********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
		OTHER ADJUSTMENTS:										
4	253850	Gain on Sale of General Office B	Bldg									
4	190850	DFIT - Gain on Sale of General O	Office Bldg									
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
4	252000	Customer Advances										
99	235199	Customer Deposits										
99	182302	WA Excess Nat Gas Line Extens	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS	6									
		NET RATE BASE										
ALLOCA	TION RA											
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS GAS-NORTH DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis	Report ID: G-DEPX-12A		/	AVISTA UTILITIES				
	Assigned or	Assigned or	Assigned or					

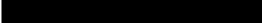
		System	Allocated	Allocated	Allocated	******** GAS-NORTH *******	* ******	WASHINGTON ******	** *	******** IDAHO ********	
Ref/Basi		Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direc		Total Dire		Tota
Electric Pr					•				·		
	Steam (ED-AN)										
	Hydro (ED-AN)										
	Other (ED-AN)										
Total Elect	tric Production										
Electric Tr	ransmission										
	ED-AN										
Total Elect	tric Transmission										
Electric Di	istribution										
	ED-AN										
	ED-ID										
	ED-WA										
Total Elas	tric Distribution										
TOLAI EIEC											
Gas Unde	rground Storage										
1	GD-AN										
	GD-OR										
Fotal Gas	Underground Stora										
	g										
Gas Distri	bution										
6	GD-AN										
	GD-ID										
	GD-WA										
	GD-OR										
Total Gas	Distribution										
General Pl	lant										
Selleral Fi	ED-AN										
	ED-ID										
	ED-WA										
7,4	CD-AA										
7,4 9,4	CD-AN										
9,4 9	CD-ID										
9	CD-WA										
9 8,4	GD-AA										
0,4 4	GD-AN										
4	GD-ID										
	GD-WA										
Total Gene	GD-OR										
Jotal Gene											
Fotal Depr	reciation Expense										
	Defier										
Allocation	Ratios:										

Service -

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

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

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



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

		Assigned or	Assigned or	Assigned or									
	System	Allocated	Allocated	Allocated	******	GAS-NORTH ****	****	****** V	VASHINGTON **	*****	******	** IDAHO ******	**
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tota
Production/Transmission													
Franchises (302000) ED	D-AN												
Misc Intangible Plt (303000) ED	D-AN												
Total Production/Transmission													
Distribution													
Franchises (302000) ED	D-WA												
Misc Intangible Plt (303000) ED	D-WA												
Total Distribution													
General Plant - 303000													
7,4 CE	D-AA												
9,4 CE	D-AN												
GE	D-ID												
GE	D-WA												
GE	D-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX	(												
7,4 CE	D-AA												
9,4 CE	D-AN												
9,4 CE	D-ID												

9,4	CD-ID
	ED-AN
	ED-ID
	ED-WA
8,4	GD-AA
4	GD-AN
	GD-OR
Total Miscellaneous IT Intangible Pla	ant - 3031X
-	
Gas Underground Storage	
Gas Underground Storage	GD-AN
Gas Underground Storage 1 Total Gas Underground Storage	GD-AN
1 Total Gas Underground Storage	GD-AN
1	GD-AN
1 Total Gas Underground Storage	GD-AN CD-AA

CD-AA
ED-AN
GD-OR
·

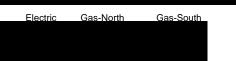
Total General Plant- 390200, 396200

# **Total Amortization Expense**

# Allocation Ratios:

Service -

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



System Contract Demand 1 4 Jurisdictional 4-Factor Rat

Washington	

Idaho

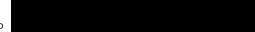
RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

		System	Assigned or Allocated	Assigned or Allocated	Allocated	******* GAS-NORTH *******		WASHINGTON *****			** IDAHO ********	
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direct	Allocated	Total	Direct	Allocated	Tota
Electric Pr												
	Steam (ED-AN) Hydro (ED-AN)											
Total Elect	Other (ED-AN) tric Production											
Electric Tra	ansmission											
	ED-AN											
Total Elect	tric Transmission											
Electric Dis	stribution											
LICCUIC DI.	ED-AN											
	ED-ID											
	ED-WA											
Total Elect	tric Distribution											
Gas Under	rground Storage											
1	GD-AN											
	GD-OR											
Total Gas	Underground Stora											
Gas Distrik	bution											
6	GD-AN											
	GD-ID											
	GD-WA											
	GD-OR											
Total Gas I	Distribution											
General Pla	ont											
General Fi	ED-AN											
	ED-ID											
	ED-WA											
7,4	CD-AA											
9,4	CD-AN											
9	CD-ID											
9	CD-WA											
8,4	GD-AA											
4	GD-AN											
	GD-ID											
	GD-WA											
	GD-OR											
Total Gene	eral Plant											
Total Accu	Imulated Depreciati											
Allocation	Patios:											
Sorvice			Floatria	Coo North	Cae South	luriadiation		Weehington			Idaha	

Service -

RESULTS	OF OPERATIONS	Report ID:
GAS-NOR	TH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve	Months Ended October 31, 2017	
Average of	Monthly Averages Basis	
7	Elec/Gas North/Oregon 4-Factor	

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



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

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMO For Twelve Months Ended October 31 Average of Monthly Averages Basis		G-AAMT-12A		A١	VISTA UTILIT	IES							
Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** G Direct	AS-NORTH *****	*** Total	******* W Direct	ASHINGTON *** Allocated	***** Total	Direct	** IDAHO ******* Allocated	Total
Production/Transmission													
Franchises (302000) Misc Intangible Plt (3030	ED-AN												
Total Production/Transmission	00 ED-AN												
Distribution													
Franchises (302000)	ED-WA												
Misc Intangible Plt (3030) Total Distribution	00 ED-WA												
General Plant - 303000													
7,4	CD-AA												
9,4	CD-AN GD-ID												
	GD-WA												
	GD-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant -													
7,4	CD-AA												
9,4 9	CD-AN CD-ID												
9	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN GD-OR												
Total Miscellaneous IT Intangible P													
Gas Underground Storage													
1	GD-AN												
Total Gas Underground Storage													
General Plant - 390200, 396200													
7,4	CD-AA												
9	CD-ID												
9 4	CD-WA												
4	ED-AN ED-WA												
	GD-WA												
	GD-OR												
Total General Plant - 390200, 39620	0												
Total Accumulated Amortization													
Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Ju	risdiction -			Washington			Idaho	
					B 4 6 0								40.050.114

RESULTS	S OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS-NO	RTH ACCUMULATED AMORTIZATION	G-AAMT-12A	
For Twelv	ve Months Ended October 31, 2017		
Average of	of Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor		1 Sy
8	Gas North/Oregon 4-Factor		4 Ju
9	Elec/Gas North 4-Factor		

- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio

RESUL	TS OF OPERATIONS	Report ID:		A	VISTA UTILITIES								
	ON GENERAL PLANT	C-GPL-12A											
	elve Months Ended October 31, 2017			G	as-North Copy								
	e of Monthly Averages Basis			0	as North Copy								
riverage			**********	***** ELECTRIC	C ************************************	****	**** ****************** GAS NORTH ************************************						*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
100.000			Billoot	Billoot iB	7 110004104		Billoot III t	Billoot iB	, moodrou	- Otal	Direction	, incoditora	10101
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
00	ED-WA / ID / AN												
99 99													
	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
00	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

	TS OF OPERATIONS	Report ID: C-GPL-12A		A	VISTA UTILITIES								
For Tw	elve Months Ended October 31, 2017			G	as-North Copy								
Averag	e of Monthly Averages Basis		************	***** ELECTRI	C ******************	******	*********	***** GAS NOR	TH ***************	******	****** OR	EGON GAS *****	*****
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	202000 Otama Environment												
00	393000 Stores Equipment ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99 99	GD-OR / AS												
99 8	GD-AA												
8 7	CD-AA												
9	CD-WA / ID / AN												
3	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	394000 Tools, Shop, & Garage Equi	<b>n</b> m											
99	ED-WA / ID / AN	pin											
99 99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
Ū	TOTAL ACCOUNT												
00	394100 Electric Charging Stations												
99	ED-WA / ID / AN GD-WA / ID / AN												
99													
99 8	GD-OR / AS GD-AA												
° 7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT	_											
	395000 Laboratory Equipment												
99	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99 99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
÷	TOTAL ACCOUNT												

COMMO For Twe	N GENE	PERATIONS ERAL PLANT hs Ended October 31, 2017 hly Averages Basis	Report ID: C-GPL-12A			/ISTA UTILITIES as-North Copy								
Ref/Basis	Accoun	t Description	Total	Direct-WA	***** ELECTRIC Direct-ID	C ************************************	Total	Direct-WA	***** GAS NOR <sup>-</sup> Direct-ID	TH ************************************	Total	Direct-OR	EGON GAS ***** Allocated	Total
99 99 99 8 7 9	396XXX	X Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	_											
99 99 99 8 7 9	397XXX	Communication Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT	_											
99 99 99 8 7 9	398000	<ul> <li>Miscellaneous Equipment</li> <li>ED-WA / ID / AN</li> <li>GD-WA / ID / AN</li> <li>GD-OR / AS</li> <li>GD-AA</li> <li>CD-AA</li> <li>CD-WA/ ID / AN</li> <li>TOTAL ACCOUNT</li> </ul>	_											
ALLOCA G-ALL G-ALL G-ALL G-ALL	NTION R. 7 8 9 99	TOTAL GENERAL PLANT ATIOS: Elec/Gas North/Oregon 4-Fac Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated												

	NTANGIBI Months En		Report ID: C-IPL-12A			/ISTA UTILITIES as-North Copy								
Average of		elages Dasis		*****	*** ELECTRIC *	*****	***	*****	** GAS NORTH	*****	******	************	REGON GAS*****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	303000	Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303100	Misc Intangible PlantMai ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303110	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303115	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303120	Misc Intangible PlantSoft ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT TOTAL												

### ALLOCATION RATIOS:

G-ALL 7 Elec/Gas North/Oregon 4-Factor

RESULTS C	F OPERA	ATIONS	Report ID:		A	VISTA UTILITIES								
COMMON I	NTANGIB	LE PLANT	C-IPL-12A											
For Twelve I	For Twelve Months Ended October 31, 2017				G	Bas-North Copy								
Average of I	Nonthly Av	verages Basis												
				*****	*** ELECTRIC	*****	******	*****	*** GAS NORTH	H ***************	*****	**************** OF	REGON GAS****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
G-ALL	8	Gas North/Oregon 4-Facto	or											
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												

RESULTS			Report ID:		AVI	STA UTILITIES					
		ILATED DEFERRED FIT Ended October 31, 2017	C-DTX-12A		Gas	-North Copy					
		Averages Basis			Gas-North Copy						
	-	Description		Total	Electric	Gas North	Oregon Gas				
7 8	282900 282900		nt (For Report AP	L)							
9	282900	CD-WA / ID / AN									
7	283750	CD-AA	_								
		Total	-								
ALLOCATIO	ON RATIO										
G-ALL	7	Elec/Gas North/Oregon 4-Fa	actor								
G-ALL	8	Gas North/Oregon 4-Factor									
G-ALL	9	Elec/Gas North 4-Factor									
G-ALL	99	Not Allocated									

RESULTS OF OPE	RATIONS	Report ID:		A	VISTA UTILITI	ES					
COMMON WORKIN	NG CAPITAL	C-WKC-12A									
For Twelve Months	Ended October 31, 2017		Gas-North Copy								
Average of Monthly	Averages Basis								1		
			**************************************	STEM *****			***** ELECTRIC ****		***** GAS NORTH ****	* *(	GAS SOUTH*
Ref/Basis Account	Description		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120	FUEL STOCK COAL-COLS	TRIP									
1 151210	FUEL STOCK HOG FUEL-K	(FGS									
7/4 154100	PLANT MATERIALS & OPE	R SUPPLIES									
1 154300	PLANT MATERIALS & OPE	R SUP-CS2									
1 154400	PLANT MATERIALS & OPE	R SUP-COLSTRIP									
7/4 154500	SUPPLY CHAIN RECEIVING	G INVENTORY									
7/4 154550	SUPPLY CHAIN AVERAGE	COST VARIANCE									
7/4 154560	SUPPLY CHAIN INVOICE P	RICE VARIANCE									
99 163998	COMMON WORKING CAPI	TAL									
99 163999	INVESTOR-SUPPLIED WO	RKING CAPITAL									
-	ΤΟΤΑΙ										
-	TOTAL										
	TION RATIOS <sup>.</sup>			Flectric	Gas-North	Gas-South	Idaho	Flectric	: Idah	o Gas	Oregon Gas

### ALLOCATION RATIOS:

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

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