

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	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.

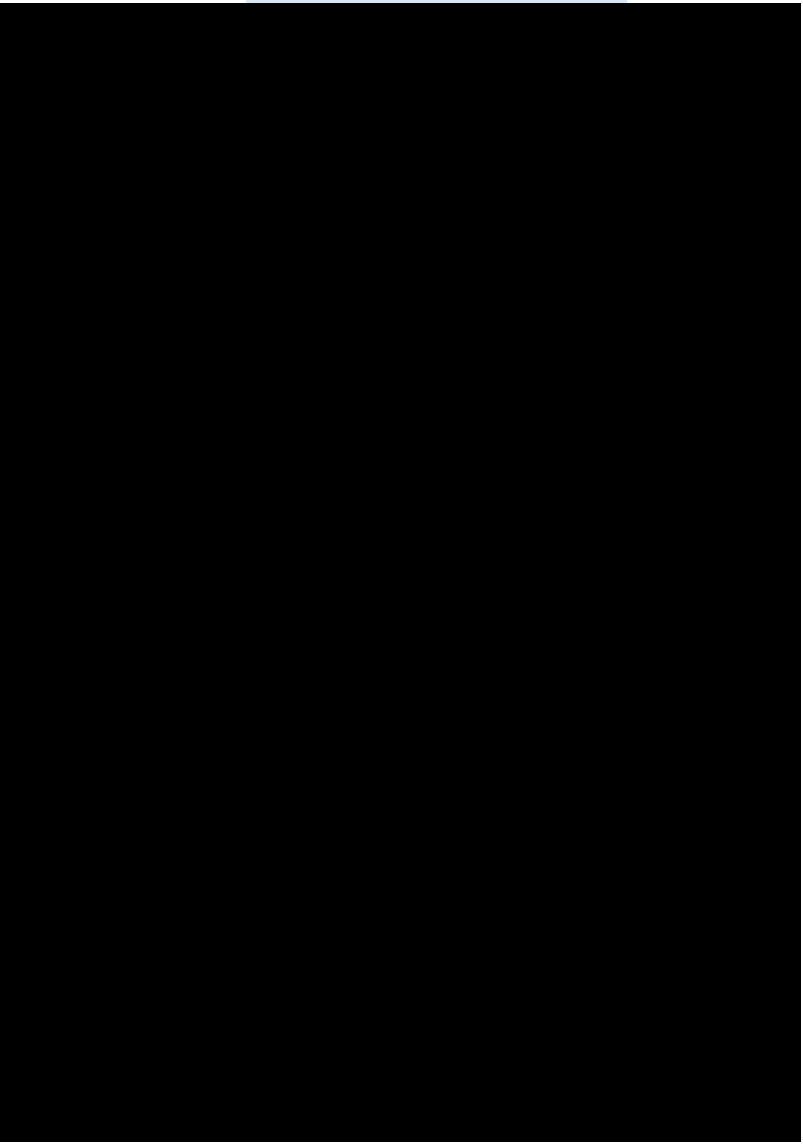
RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis Ref Description Based on Data from: System Washington Idaho

1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
2	Input	Number of Customers Percent	10-01-2016 thru 10-31-2016
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2015 thru 10-31-2016
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2015 thru 12-31-2015
		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	11-01-2015 thru 10-31-2016



RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
Direct O & M Accts 500 - 894						
Direct O & M Accts 901 - 935						
Direct O & M Accts 901 - 905 Utility 9 Only						
Adjustments						
Total						
Percentage						
Direct Labor Accts 500 - 894						
Direct Labor Accts 901 - 935						
Direct Labor Accts 901 - 905 Utility 9 Only						
Total						
Percentage						
Number of Customers at						
Percentage						
Net Direct Plant						
Percentage						
Total Percentages						
Average (CD AA)						

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended October 31, 2016

Ending Balance Basis

Report ID:

G-ALL-12E

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					
	Direct O & M Accts 901 - 935					
	Direct O & M Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	Direct Labor Accts 901 - 935					
	Direct Labor Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
8	Average (GD AA)					

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended October 31, 2016

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

	Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 580 - 894					
		Direct O & M Accts 901 - 935					
		Adjustments					
		Total					
		Percentage					
		Direct Labor Accts 580 - 894					
		Direct Labor Accts 901 - 935					
		Total					
		Percentage					
		Number of Customers at					
		Percentage					
		Net Direct Plant					
		Percentage					
		Total Percentages					
9		Average (CD AN/ID/WA)					
JP		Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015				
10		Actual Annual Throughput	01-01-2015 thru 12-31-2015				
		Percent					
11		Book Depreciation	11-01-2015 thru 10-31-2016				
		Percent					
12		Net Gas Plant (before DFIT)	10-01-2016 thru 10-31-2016				
		Percent					
13	G-PLT	Net Gas General Plant	10-01-2016 thru 10-31-2016				
		Percent					
14		Net Allocated Schedule M's	11-01-2015 thru 10-31-2016				
		Percent					
99	Input	Not Allocated					

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000									
99	4812XX									
99	4813XX									
99	481400									
99	484000									
99	499XXX									
	TOTAL SALES TO ULTIMATE CUSTOMER									
	OTHER OPERATING REVENUES:									
99	483XXX									
4	488000									
99	4893XX									
99	493000									
4	495XXX									
99	496100									
	TOTAL OTHER OPERATING REVENUES									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804	804/805									
99	808XXX									
99	811000									
10	813000									
99	813010									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1	814000									
1	824000									
1	837000									
	TOTAL UNDERGROUND STORAGE OPER									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NON-F									

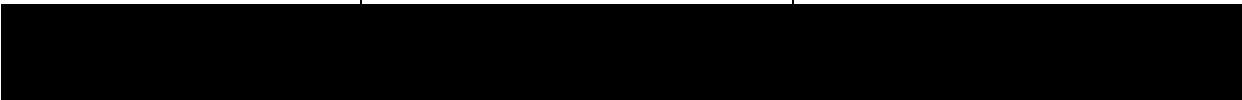
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

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

TOTAL UNDERGROUND STORAGE EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

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

DISTRIBUTION EXPENSES:
OPERATION

- 3 870000 Supervision & Engineering
- 3 871000 Distribution Load Dispatching
- 3 874000 Mains & Services Expenses
- 3 875000 Measuring & Reg Sta Exp-General
- 3 876000 Measuring & Reg Sta Exp-Industrial
- 3 877000 Measuring & Reg Sta Exp-City Gate
- 3 878000 Meter & House Regulator Expenses
- 3 879000 Customer Installation Expenses
- 3 880000 Other Expenses
- 3 881000 Rents

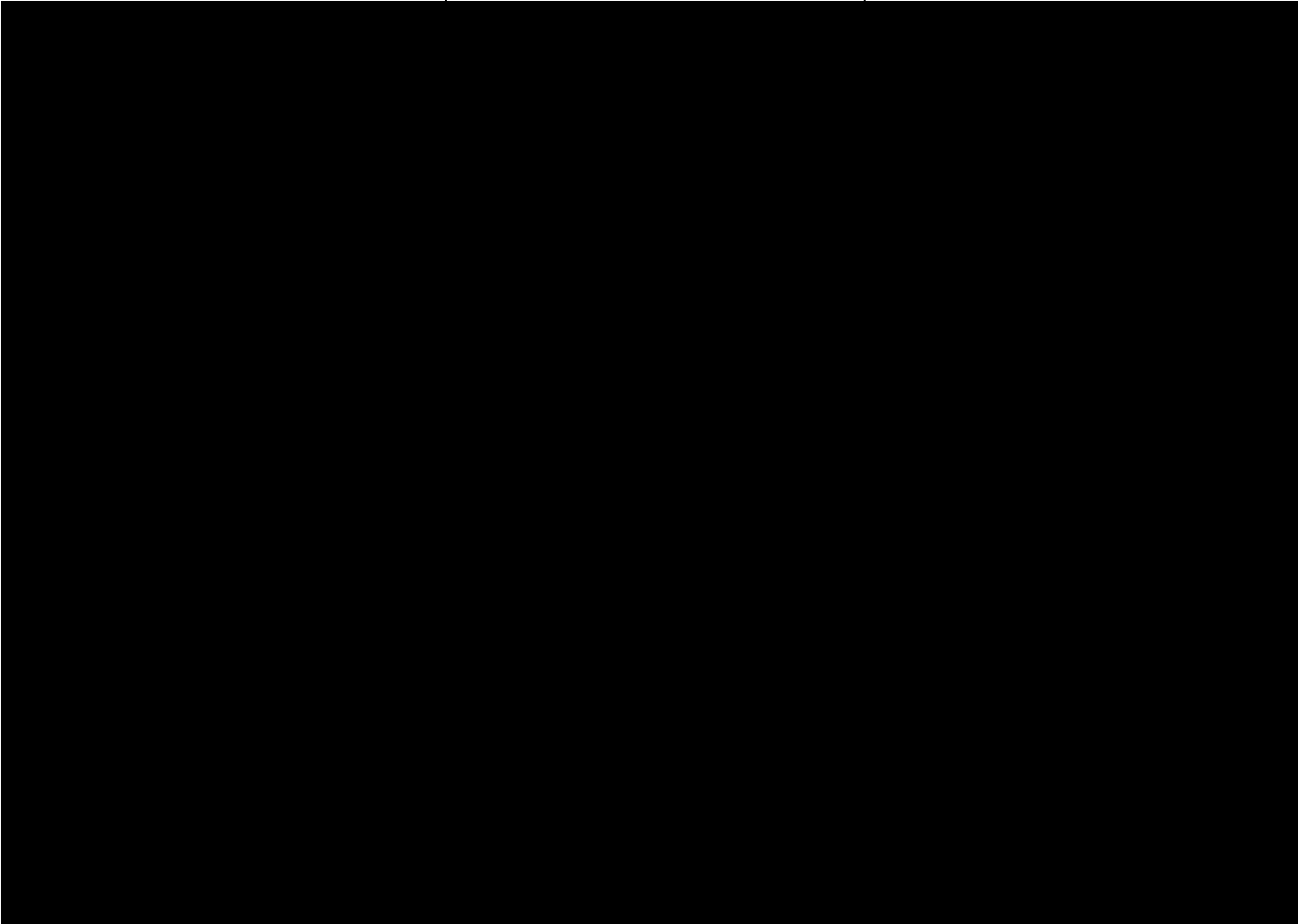
MAINTENANCE

- 3 885000 Supervision & Engineering
- 3 887000 Mains
- 3 889000 Measuring & Reg Sta Exp-General
- 3 890000 Measuring & Reg Sta Exp-Industrial
- 3 891000 Measuring & Reg Sta Exp-City Gate
- 3 892000 Services
- 3 893000 Meters & House Regulators
- 3 894000 Other Equipment

TOTAL DISTRIBUTION OPERATING EXP

- G-DEPX Depreciation Expense-Distribution
- G-OTX Taxes Other Than FIT
- TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

TOTAL DISTRIBUTION EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

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

CUSTOMER ACCOUNTS EXPENSES:

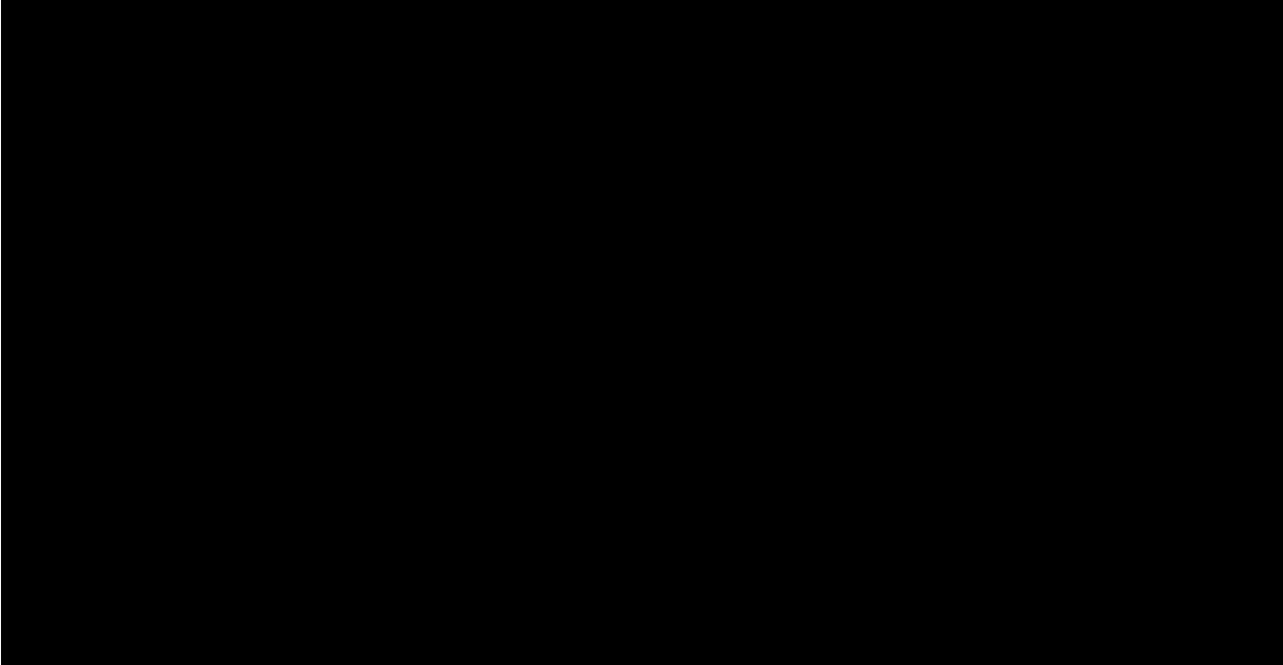
2	901000	Supervision									
2	902000	Meter Reading Expenses									
2	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		TOTAL CUSTOMER ACCOUNTS EXPENSES									

CUSTOMER SERVICE & INFO EXPENSES:

G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
		TOTAL CUSTOMER SERVICE & INFO EXP									

SALES EXPENSES:

2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		TOTAL SALES EXPENSES									



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX		Depreciation Expense-General Plant									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX		Amortization Expense-General Plant - 390200, 390									
99	407025	WA GRC Jackson Prairie O&M Deferral									
99	407229	Idaho Earnings Test Amortization									
99	407335	DSIT Amortization - ID									
99	407368	Project Compass Amortization									
99	407425	WA GRC Jackson Prairie Deferral									
99	407468	Project Compass Deferral - ID									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME (LOSS)									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2016	
Ending Balance 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
- G-ALL 2 Number of Customers
- G-ALL 3 Direct Distribution Operating Expense
- G-ALL 4 Jurisdictional 4-Factor Ratio
- G-ALL 10 Actual Annual Throughput
- G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFFERAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALE SYS									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

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

Ref/Basi	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offse									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

- G-ALL 1 System Contract Demand
- G-ALL 6 Actual Therms Purchased
- G-ALL 99 Not Allocated

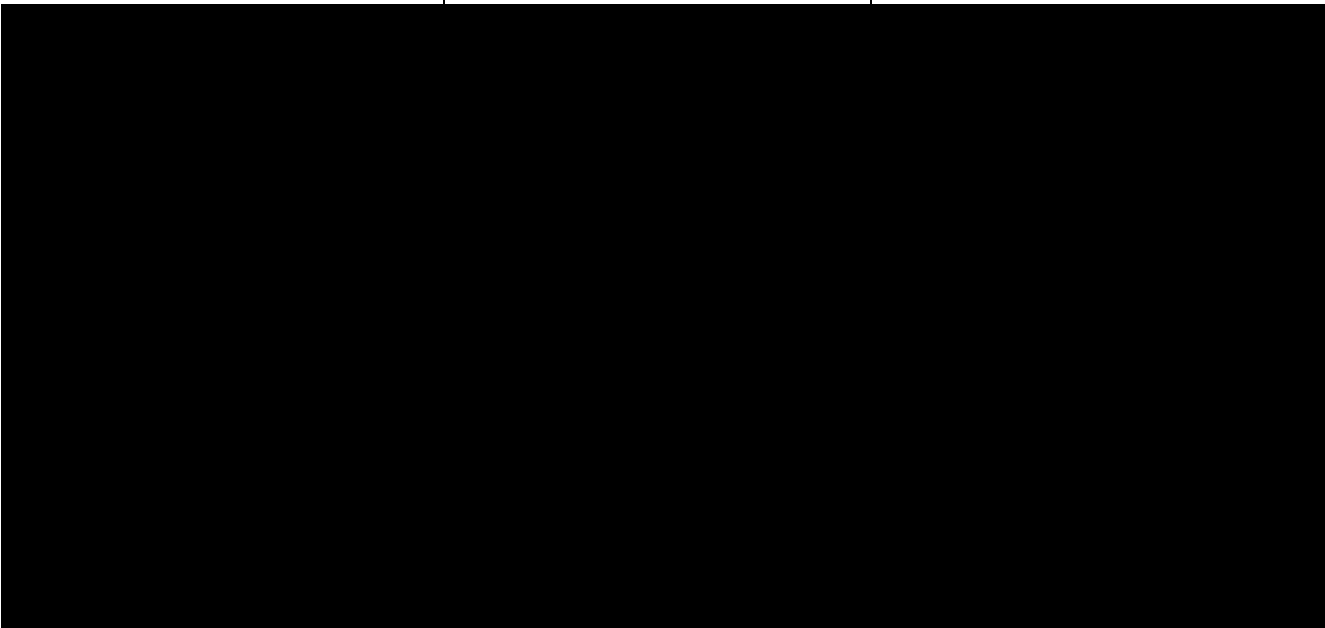
RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Description System Washington Idaho

Debt

1 Capital Structure - Debt Ratio

2 Cost of Debt

 Total Cost of Debt

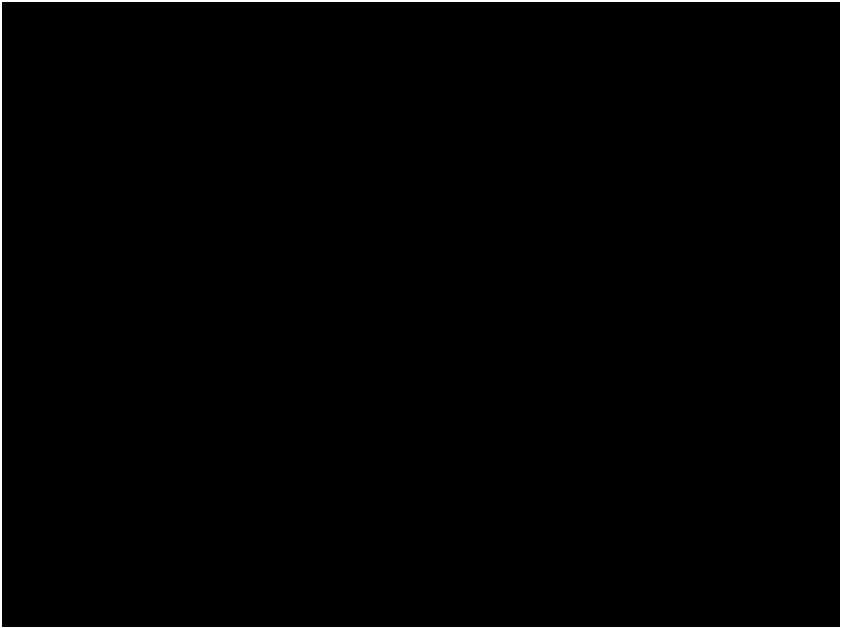
 Total Weighted Cost

G-APL Net Rate Base

 Interest Deduction for FIT Calculation

1 AMA Actual Debt Ratio

2 AMA Actual Debt Cost



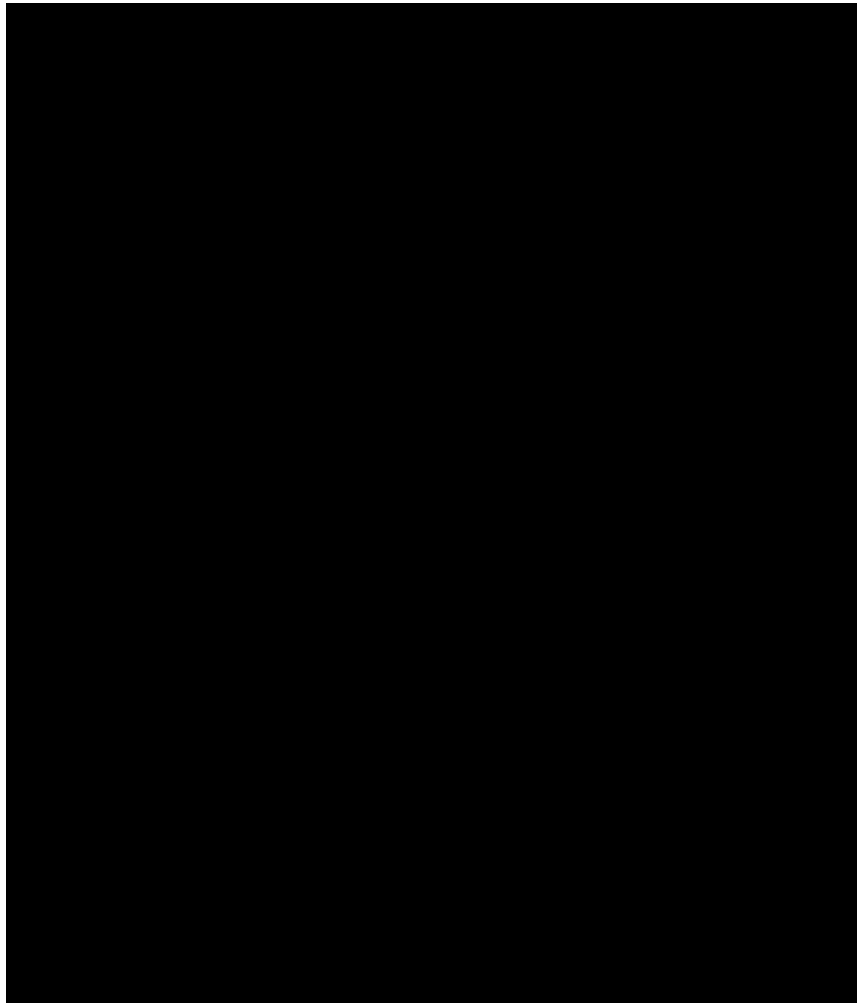
AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended October 31, 2016 Ending Balance Basis	

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Total Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			

ALLOCATION RATIOS:
G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT)
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
-----------	---------	-------------	--------	------------	-------

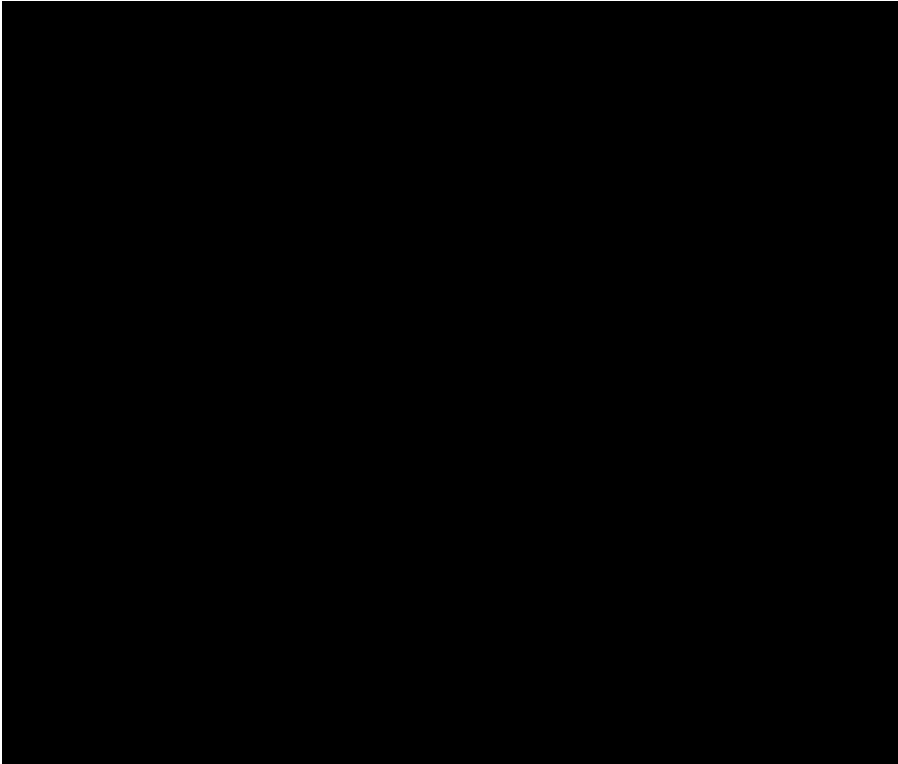
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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



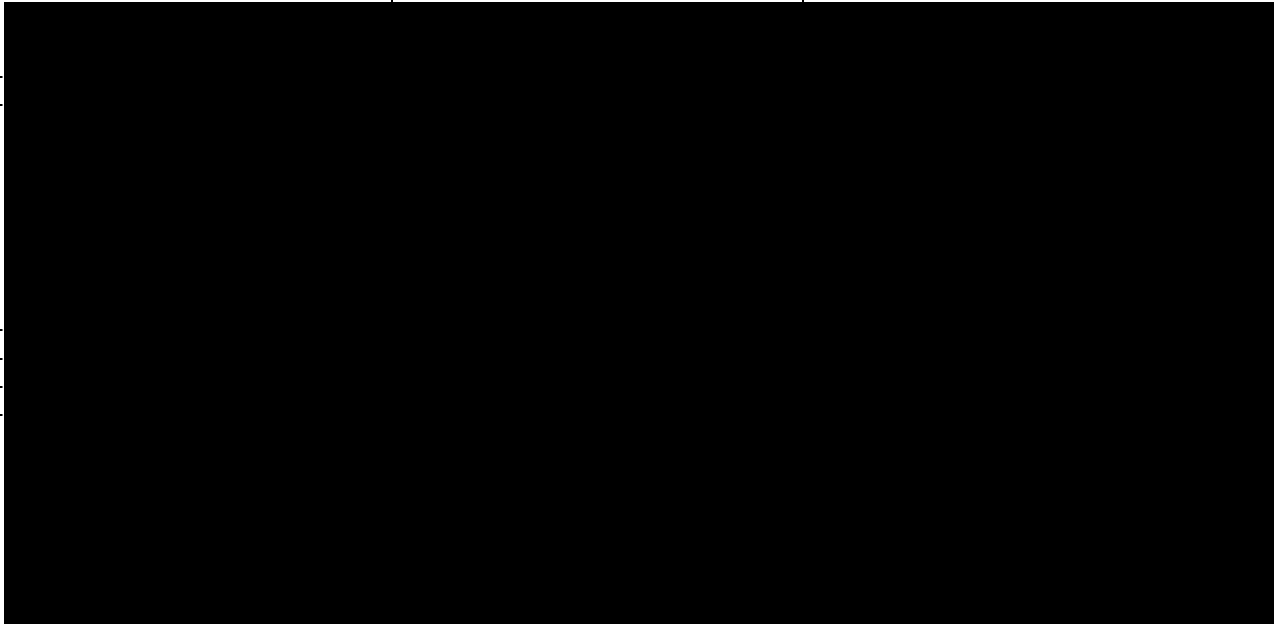
RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand



RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE P									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-Genera									
6	379000	Measuring & Reg Station Equip-City Ga									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

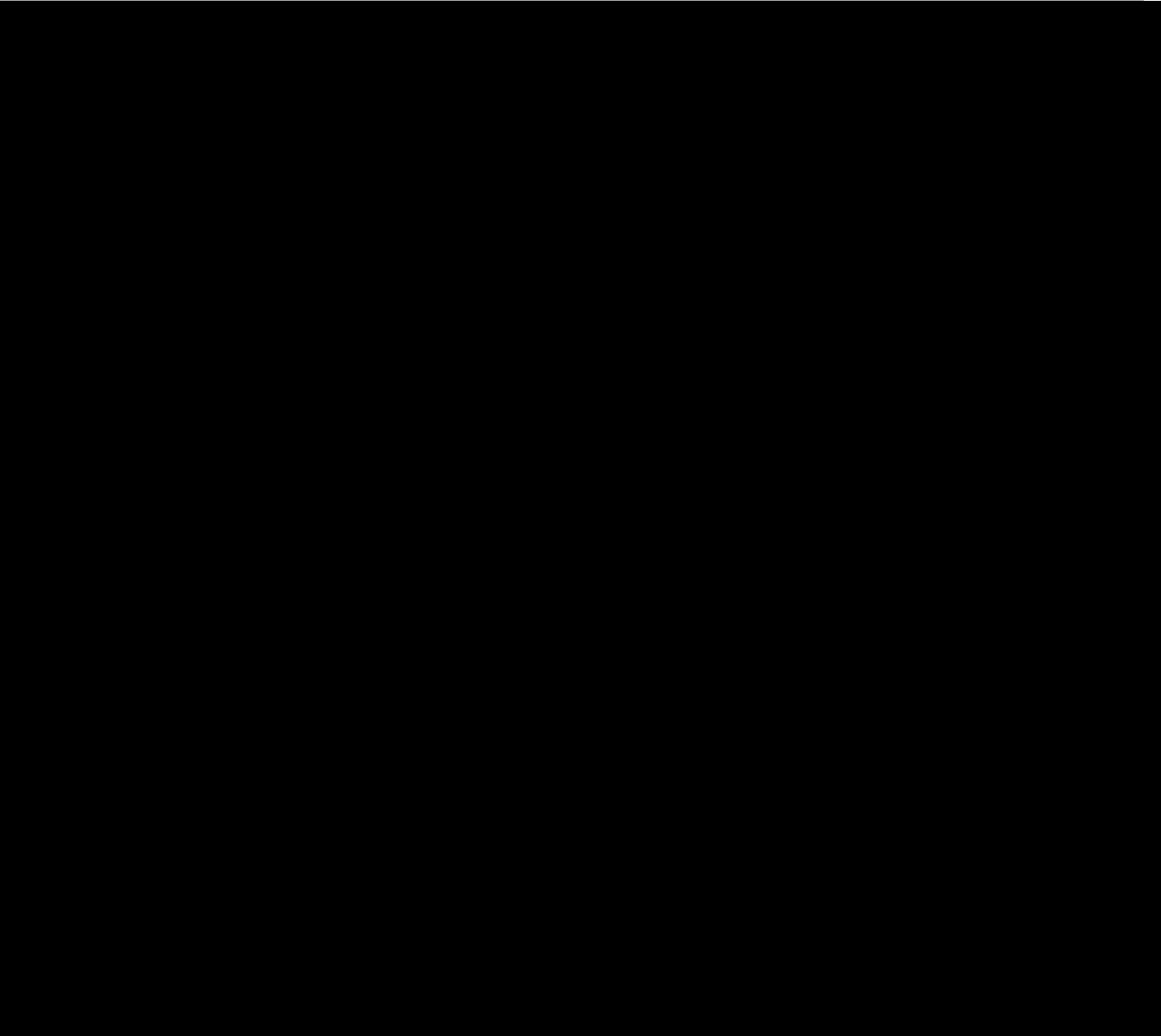
RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description
4	395000	Laboratory Equipment
4	396XXX	Power Operated Equipment
4	397XXX	Communications Equipment
4	398000	Miscellaneous Equipment
		TOTAL GENERAL PLANT
		TOTAL PLANT IN SERVICE
		ACCUMULATED DEPRECIATION
G-ADEP		Underground Storage
G-ADEP		Distribution Plant
G-ADEP		General Plant
		TOTAL ACCUMULATED DEPRECIATIO
		ACCUMULATED AMORTIZATION
G-AAMT		General Plant - 303000
G-AAMT		Misc IT Intangible Plant - 3031XX
G-AAMT		Underground Storage
G-AAMT		General Plant - 390200, 396200
		TOTAL ACCUMULATED AMORTIZATIO
		TOTAL ACCUMULATED DEPR/AMORT
		NET GAS UTILITY PLANT before DFIT
		ACCUMULATED DFIT
12	282900	ADFIT - Gas Plant In Service
4, 12	282900	ADFIT - Common Plant (282900 from C-D
4	283750	ADFIT - Common Plant (283750 from C-D
12	283850	ADFIT - Gas portion of Bond Redemptions
		TOTAL ACCUMULATED DFIT
		NET GAS UTILITY PLANT
ALLOCATION RATIOS:		
G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	12	Net Gas Plant (before DFIT)



RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE									
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg									
4	190850	DFIT - Gain on Sale of General Office Bldg									
1	117100	Gas Stored - Recoverable Base Gas									
1	164100	Gas Inventory--Jackson Prairie									
4	252000	Customer Advances									
99	235199	Customer Deposits									
99	182302	WA Excess Nat Gas Line Extension									
99	283302	DFIT - WA Excess Nat Gas Line Extension									
C-WKC		Working Capital									
99	186710	DSM Programs									
		TOTAL OTHER ADJUSTMENTS									
		NET RATE BASE									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	99	Not Allocated									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Stora														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total General Plant														
Total Depreciation Expense														

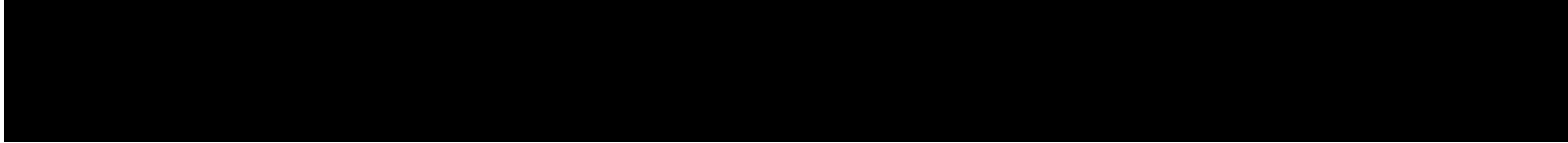
Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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



RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-AMTX-12E

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	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9,4	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
4	ED-AN													
	GD-OR													
Total General Plant- 390200, 396200														
Total Amortization Expense														
Allocation Ratios:														
Service -														
7	Elec/Gas North/Oregon 4-Factor													
8	Gas North/Oregon 4-Factor													
9	Elec/Gas North 4-Factor													

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Electric Production																	
Steam (ED-AN)																	
Hydro (ED-AN)																	
Other (ED-AN)																	
Total Electric Production																	
Electric Transmission																	
ED-AN																	
Total Electric Transmission																	
Electric Distribution																	
ED-AN																	
ED-ID																	
ED-WA																	
Total Electric Distribution																	
Gas Underground Storage																	
1 GD-AN																	
GD-OR																	
Total Gas Underground Storage																	
Gas Distribution																	
6 GD-AN																	
GD-ID																	
GD-WA																	
GD-OR																	
Total Gas Distribution																	
General Plant																	
ED-AN																	
ED-ID																	
ED-WA																	
7,4 CD-AA																	
9,4 CD-AN																	
9 CD-ID																	
9 CD-WA																	
8,4 GD-AA																	
4 GD-AN																	
GD-ID																	
GD-WA																	
GD-OR																	
Total General Plant																	
Total Accumulated Depreciation																	

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

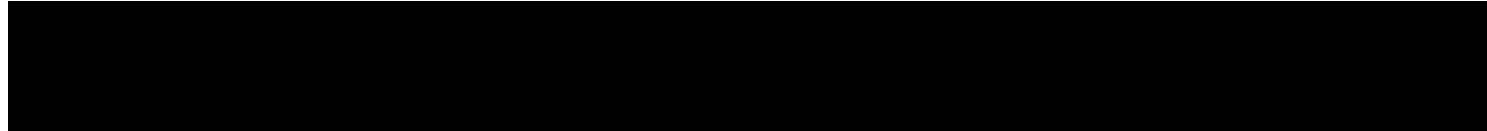
RESULTS OF OPERATIONS

GAS-NORTH ACCUMULATED DEPRECIATION
For Twelve Months Ended October 31, 2016
Ending Balance Basis

Report ID:
G-ADEP-12E

AVISTA UTILITIES

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



RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended October 31, 2016
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-W													
Misc Intangible Plt (303000)	ED-W													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-W													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
	ED-AN													
	ED-ID													
	ED-W													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
9	CD-ID													
9	CD-W													
4	ED-AN													
	ED-W													
	GD-W													
	GD-OR													
Total General Plant - 390200, 396200														
Total Accumulated Amortization														
Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -				Washington		Idaho		

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended October 31, 2016
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	389XXX	Land & Land Rights											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	390XXX	Structures & Improvement											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	391XXX	Office Furniture & Equipm											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	392XXX	Transportation Equipment											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

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

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	397XXX	Communication Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
		<u>TOTAL GENERAL PLANT</u>										

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Fa
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303100	Misc Intangible Plant--Main												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303115	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-
G-ALL	8	Gas North/Oregon 4-Facto
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

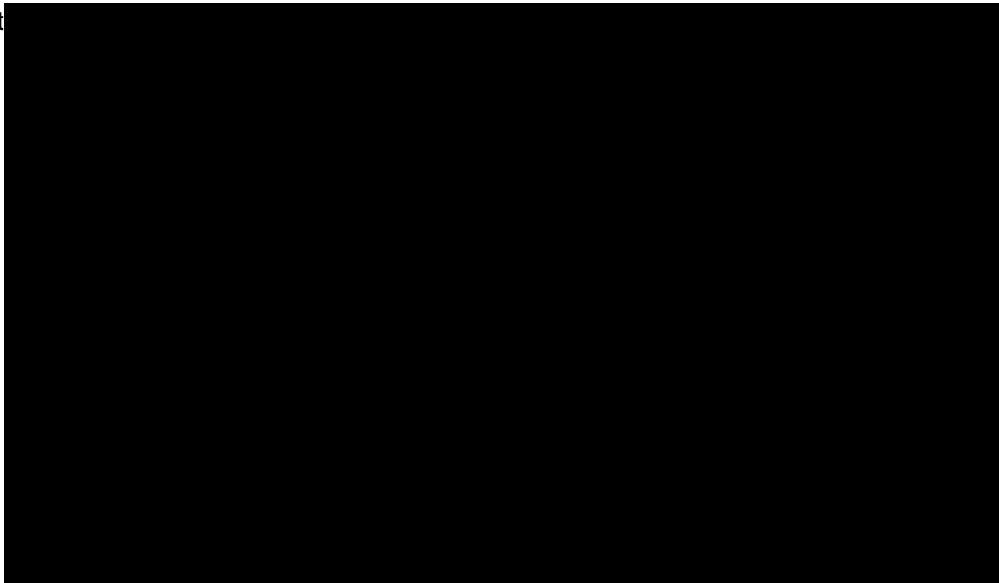
RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
-----------	---------------------	-------	----------	-----------	------------

	Deferred FIT - Common Plant (For Report				
7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	283750 CD-AA				
	Total				



ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended October 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP									
1	151210 FUEL STOCK HOG FUEL-KFGS									
7/4	154100 PLANT MATERIALS & OPER SUPPLIES									
1	154300 PLANT MATERIALS & OPER SUP-CS2									
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP									
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY									
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE									
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE									
99	163998 COMMON WORKING CAPITAL									
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL									
	TOTAL									

ALLOCATION RATIOS:

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

