

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	23,119,478	15,134,102	7,985,376
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	23,119,478	15,134,102	7,985,376
G-APL	Gas Net Adjusted Rate Base	390,729,355	264,683,987	126,045,368
	<b>RATE OF RETURN</b>	<b>5.917%</b>	<b>5.718%</b>	<b>6.335%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

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

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 - AMA Percent	12-01-2014 thru 11-30-2015	233,315 <b>100.000%</b>	154,697 <b>66.304%</b>	78,618 <b>33.696%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 11-30-2015	13,341,928 <b>100.000%</b>	9,296,248 <b>69.677%</b>	4,045,680 <b>30.323%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000%	283.034%	116.966%
				<b>100.000%</b>	<b>70.758%</b>	<b>29.242%</b>
6	Input	Actual Therms Purchased Percent	12-01-2014 thru 11-30-2015	227,378,474 <b>100.000%</b>	156,103,550 <b>68.654%</b>	71,274,924 <b>31.346%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2015

Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2015  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 <b>100.000%</b>	Washington 170,084,636 <b>68.838%</b>	Idaho 76,996,531 <b>31.162%</b>	
11	Book Depreciation Percent	12-01-2014 thru 11-30-2015	18,093,477 <b>100.000%</b>	12,211,977 <b>67.494%</b>	5,881,500 <b>32.506%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	11-01-2014 thru 11-30-2015	455,961,063 <b>100.000%</b>	305,673,618 <b>67.039%</b>	150,287,445 <b>32.961%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2014 thru 11-30-2015	50,073,771 <b>100.000%</b>	36,099,183 <b>72.092%</b>	13,974,588 <b>27.908%</b>	
14	Net Allocated Schedule M's - AMA Percent	12-01-2014 thru 11-30-2015	-60,760,474 <b>100.000%</b>	-40,527,783 <b>66.701%</b>	-20,232,691 <b>33.299%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS

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

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2015

Average of Monthly Averages Basis

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

16	Input	JP Factor	01-01-2014 thru 12-31-2014	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>
		Percent				

\*\*\*\* The following is obsolete as of 201111 and will not be printed. \*\*\*

Situs Plant by Functional Group:

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

		Washington	Idaho
G-PLT	Underground Storage	25,662,292	10,655,698
Input	Distribution	<b>0</b>	<b>0</b>
Input	General	<b>0</b>	<b>0</b>
	TOTAL	<u>25,662,292</u>	<u>10,655,698</u>

RESULTS OF OPERATIONS		Report ID: <b>G-OPS-12A</b>
<b>GAS OPERATING STATEMENT</b>		
For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,990,858	0	141,990,858	100,016,115	0	100,016,115	41,974,743	0	41,974,743
99	4812XX	Commercial - Firm & Interruptible	72,128,381	0	72,128,381	51,362,847	0	51,362,847	20,765,534	0	20,765,534
99	4813XX	Industrial-Firm	3,454,112	0	3,454,112	2,017,031	0	2,017,031	1,437,081	0	1,437,081
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	274,859	0	274,859	238,425	0	238,425	36,434	0	36,434
99	499XXX	Unbilled Revenue	(5,378,351)	0	(5,378,351)	(3,490,224)	0	(3,490,224)	(1,888,127)	0	(1,888,127)
TOTAL SALES TO ULTIMATE CUSTOMERS			212,469,859	0	212,469,859	150,144,194	0	150,144,194	62,325,665	0	62,325,665
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	136,232,815	0	136,232,815	91,548,175	0	91,548,175	44,684,640	0	44,684,640
4	488000	Miscellaneous Service Revenues	13,040	0	13,040	6,892	0	6,892	6,148	0	6,148
99	4893XX	Transportation Revenues	4,569,684	0	4,569,684	4,138,571	0	4,138,571	431,113	0	431,113
99	493000	Rent from Gas Property	2,439	0	2,439	2,439	0	2,439	0	0	0
4	495XXX	Other Gas Revenues	10,575,179	212,116	10,787,295	9,109,754	150,089	9,259,843	1,465,425	62,027	1,527,452
99	496100	Provision for Rate Refund	832,114	0	832,114	0	0	0	832,114	0	832,114
TOTAL OTHER OPERATING REVENUES			152,225,271	212,116	152,437,387	104,805,831	150,089	104,955,920	47,419,440	62,027	47,481,467
TOTAL GAS REVENUES			364,695,130	212,116	364,907,246	254,950,025	150,089	255,100,114	109,745,105	62,027	109,807,132
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	226,993,801	0	226,993,801	154,753,778	0	154,753,778	72,240,023	0	72,240,023
99	808XXX	Net Natural Gas Storage Transactions	14,610,646	0	14,610,646	10,728,195	0	10,728,195	3,882,451	0	3,882,451
99	811000	Gas Used for Products Extraction	(363,722)	0	(363,722)	(247,668)	0	(247,668)	(116,054)	0	(116,054)
10	813000	Other Gas Expenses	0	1,098,530	1,098,530	0	756,206	756,206	0	342,324	342,324
99	813010	Gas Technology Institute (GTI) Expenses	93,438	0	93,438	65,975	0	65,975	27,463	0	27,463
TOTAL PRODUCTION EXPENSES			241,334,163	1,098,530	242,432,693	165,300,280	756,206	166,056,486	76,033,883	342,324	76,376,207
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,337	13,337	0	9,424	9,424	0	3,913	3,913
1	824000	Other Expenses	0	603,324	603,324	0	426,309	426,309	0	177,015	177,015
1	837000	Other Equipment	0	582,997	582,997	0	411,946	411,946	0	171,051	171,051
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,199,658	1,199,658	0	847,679	847,679	0	351,979	351,979
G-DEPX		Depreciation Expense-Underground Storage	0	616,040	616,040	0	435,294	435,294	0	180,746	180,746
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX		Taxes Other Than FIT	0	282,859	282,859	0	199,868	199,868	0	82,991	82,991
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	899,127	899,127	0	635,323	635,323	0	263,804	263,804
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,098,785	2,098,785	0	1,483,002	1,483,002	0	615,783	615,783

RESULTS OF OPERATIONS		Report ID: <b>G-OPS-12A</b>
<b>GAS OPERATING STATEMENT</b>		
For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	445,585	1,170,281	1,615,866	379,804	815,417	1,195,221	65,781	354,864	420,645
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,410,727	819,275	4,230,002	2,661,562	570,846	3,232,408	749,165	248,429	997,594
3	875000	Measuring & Reg Sta Exp-General	103,209	0	103,209	74,297	0	74,297	28,912	0	28,912
3	876000	Measuring & Reg Sta Exp-Industrial	3,539	0	3,539	2,625	0	2,625	914	0	914
3	877000	Measuring & Reg Sta Exp-City Gate	128,074	0	128,074	58,053	0	58,053	70,021	0	70,021
3	878000	Meter & House Regulator Expenses	919,284	71,251	990,535	817,520	49,646	867,166	101,764	21,605	123,369
3	879000	Customer Installation Expenses	1,886,589	133,663	2,020,252	1,127,664	93,132	1,220,796	758,925	40,531	799,456
3	880000	Other Expenses	1,311,812	671,768	1,983,580	916,131	468,068	1,384,199	395,681	203,700	599,381
3	881000	Rents	5,136	36,432	41,568	5,136	25,385	30,521	0	11,047	11,047
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	100,661	0	100,661	48,243	0	48,243	52,418	0	52,418
3	887000	Mains	1,280,588	214	1,280,802	918,562	149	918,711	362,026	65	362,091
3	889000	Measuring & Reg Sta Exp-General	273,457	12,152	285,609	197,935	8,467	206,402	75,522	3,685	79,207
3	890000	Measuring & Reg Sta Exp-Industrial	239,750	127	239,877	122,925	88	123,013	116,825	39	116,864
3	891000	Measuring & Reg Sta Exp-City Gate	100,534	0	100,534	37,706	0	37,706	62,828	0	62,828
3	892000	Services	1,814,707	3,569	1,818,276	1,103,071	2,487	1,105,558	711,636	1,082	712,718
3	893000	Meters & House Regulators	1,317,488	703,266	2,020,754	824,455	490,015	1,314,470	493,033	213,251	706,284
3	894000	Other Equipment	788	185,070	185,858	559	128,951	129,510	229	56,119	56,348
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,341,928</b>	<b>3,807,068</b>	<b>17,148,996</b>	<b>9,296,248</b>	<b>2,652,651</b>	<b>11,948,899</b>	<b>4,045,680</b>	<b>1,154,417</b>	<b>5,200,097</b>
G-DEPX		Depreciation Expense-Distribution	13,527,807	64,598	13,592,405	8,991,396	44,349	9,035,745	4,536,411	20,249	4,556,660
G-OTX		Taxes Other Than FIT	17,010,676	0	17,010,676	14,364,897	0	14,364,897	2,645,779	0	2,645,779
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>30,538,483</b>	<b>64,598</b>	<b>30,603,081</b>	<b>23,356,293</b>	<b>44,349</b>	<b>23,400,642</b>	<b>7,182,190</b>	<b>20,249</b>	<b>7,202,439</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>43,880,411</b>	<b>3,871,666</b>	<b>47,752,077</b>	<b>32,652,541</b>	<b>2,697,000</b>	<b>35,349,541</b>	<b>11,227,870</b>	<b>1,174,666</b>	<b>12,402,536</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	220,682	220,682	0	146,321	146,321	0	74,361	74,361
2	902000	Meter Reading Expenses	1,794,846	111,918	1,906,764	1,613,678	74,206	1,687,884	181,168	37,712	218,880
G-903	903XXX	Customer Records & Collection Expenses	708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955
2	904000	Uncollectible Accounts	0	1,886,537	1,886,537	0	1,250,849	1,250,849	0	635,688	635,688
2	905000	Misc Customer Accounts	0	151,566	151,566	0	100,494	100,494	0	51,072	51,072
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,503,341</b>	<b>6,969,253</b>	<b>9,472,594</b>	<b>2,091,745</b>	<b>4,620,893</b>	<b>6,712,638</b>	<b>411,596</b>	<b>2,348,360</b>	<b>2,759,956</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	5,435,113	153,305	5,588,418	5,366,256	101,647	5,467,903	68,857	51,658	120,515
2	909000	Advertising	0	565,491	565,491	0	374,943	374,943	0	190,548	190,548
2	910000	Misc Customer Service & Info Exp	0	75,686	75,686	0	50,183	50,183	0	25,503	25,503
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>5,435,113</b>	<b>794,482</b>	<b>6,229,595</b>	<b>5,366,256</b>	<b>526,773</b>	<b>5,893,029</b>	<b>68,857</b>	<b>267,709</b>	<b>336,566</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

RESULTS OF OPERATIONS		Report ID: <b>G-OPS-12A</b>
<b>GAS OPERATING STATEMENT</b>		
For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	103,922	7,629,027	7,732,949	68,374	5,398,147	5,466,521	35,548	2,230,880	2,266,428	
4	921000	Office Supplies & Expenses	3,335	1,134,096	1,137,431	3,335	802,464	805,799	0	331,632	331,632	
4	922000	Admin. Expenses Transferred - Credit	0	(18,654)	(18,654)	0	(13,199)	(13,199)	0	(5,455)	(5,455)	
4	923000	Outside Services Employed	3,292	2,718,660	2,721,952	3,292	1,923,669	1,926,961	0	794,991	794,991	
4	924000	Property Insurance Premium	0	326,004	326,004	0	230,674	230,674	0	95,330	95,330	
4	925XXX	Injuries and Damages	6,094	934,125	940,219	6,051	660,968	667,019	43	273,157	273,200	
4	926XXX	Employee Pensions and Benefits	0	541,071	541,071	0	382,851	382,851	0	158,220	158,220	
4	928000	Regulatory Commission Expenses	905,059	199,597	1,104,656	640,440	141,231	781,671	264,619	58,366	322,985	
4	930000	Miscellaneous General Expenses	37,042	1,085,124	1,122,166	24,300	767,812	792,112	12,742	317,312	330,054	
4	931000	Rents	7,800	253,341	261,141	7,800	179,259	187,059	0	74,082	74,082	
4	935000	Maintenance of General Plant	368,458	2,384,662	2,753,120	271,355	1,687,339	1,958,694	97,103	697,323	794,426	
TOTAL ADMIN & GEN OPERATING EXP			1,435,002	17,187,053	18,622,055	1,024,947	12,161,215	13,186,162	410,055	5,025,838	5,435,893	
G-DEPX		Depreciation Expense-General Plant	370,636	3,514,397	3,885,033	254,221	2,486,717	2,740,938	116,415	1,027,680	1,144,095	
G-AMTX		Amortization Expense - General Plant - 303000	29,374	118,638	148,012	24,862	83,946	108,808	4,512	34,692	39,204	
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,629	3,617,147	3,619,776	0	2,559,421	2,559,421	2,629	1,057,726	1,060,355	
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,407	5,407	0	3,826	3,826	0	1,581	1,581	
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	
99	407229	Idaho Earnings Test Amortization	(852,880)	0	(852,880)	0	0	0	(852,880)	0	(852,880)	
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0	
99	407468	Project Compass Deferral - ID	(608,448)	0	(608,448)	0	0	0	(608,448)	0	(608,448)	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,058,689)	7,255,589	6,196,900	279,083	5,133,910	5,412,993	(1,337,772)	2,121,679	783,907	
TOTAL ADMIN & GENERAL EXPENSES			376,313	24,442,642	24,818,955	1,304,030	17,295,125	18,599,155	(927,717)	7,147,517	6,219,800	
TOTAL EXPENSES BEFORE FIT			293,529,341	39,275,358	332,804,699	206,714,852	27,378,999	234,093,851	86,814,489	11,896,359	98,710,848	
NET OPERATING INCOME (LOSS) BEFORE FIT									21,006,263			11,096,284
G-FIT		FEDERAL INCOME TAX							(5,916,827)			(2,780,038)
G-FIT		DEFERRED FEDERAL INCOME TAX							11,808,992			5,901,330
G-FIT		AMORTIZED INVESTMENT TAX CREDIT							(20,004)			(10,384)
GAS NET OPERATING INCOME (LOSS)			23,119,478			15,134,102			7,985,376			

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers - AMA	100.000%		66.304%		33.696%
G-ALL 3	Direct Distribution Operating Expense	100.000%		69.677%		30.323%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		70.758%		29.242%
G-ALL 10	Actual Annual Throughput	100.000%		68.838%		31.162%
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-495-12A</b>
For Twelve Months Ended November 30, 2015	
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	52,395	212,116	264,511	52,395	150,089	202,484	0	62,027	62,027
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,034,575	0	3,034,575	1,465,425	0	1,465,425
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	(537,555)	0	(537,555)	(537,555)	0	(537,555)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,115,582	0	5,115,582	5,115,582	0	5,115,582	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,444,757	0	1,444,757	1,444,757	0	1,444,757	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>10,575,179</b>	<b>212,116</b>	<b>10,787,295</b>	<b>9,109,754</b>	<b>150,089</b>	<b>9,259,843</b>	<b>1,465,425</b>	<b>62,027</b>	<b>1,527,452</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	167,814,613	0	167,814,613	112,954,706	0	112,954,706	54,859,907	0	54,859,907
1	804001	Pipeline Demand Costs	27,024,125	0	27,024,125	19,140,019	0	19,140,019	7,884,106	0	7,884,106
1	804002	Transport Variable Charges	1,375,222	0	1,375,222	973,993	0	973,993	401,229	0	401,229
6	804010	Gas Costs - Fixed Hedge	(21,416)	0	(21,416)	(13,579)	0	(13,579)	(7,837)	0	(7,837)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	371,932	0	371,932	250,813	0	250,813	121,119	0	121,119
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	6,975,665	0	6,975,665	4,846,071	0	4,846,071	2,129,594	0	2,129,594
6	804700	Gas Costs - Offsystem Bookout	2,760,413	0	2,760,413	1,855,879	0	1,855,879	904,534	0	904,534
6	804711	Gas Costs - Offsystem Bookout Offset	(2,760,413)	0	(2,760,413)	(1,855,879)	0	(1,855,879)	(904,534)	0	(904,534)
6	804730	Gas Costs - Intracompany LDC Gas	14,154,065	0	14,154,065	9,581,684	0	9,581,684	4,572,381	0	4,572,381
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,415,082)	0	(4,415,082)	(2,198,460)	0	(2,198,460)	(2,216,622)	0	(2,216,622)
99	805111	Amortize ID Holdback	(164,901)	0	(164,901)	0	0	0	(164,901)	0	(164,901)
99	805120	Gas Expense - Rate Deferrals	13,879,578	0	13,879,578	9,218,973	0	9,218,973	4,660,605	0	4,660,605
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>226,993,801</b>	<b>0</b>	<b>226,993,801</b>	<b>154,753,778</b>	<b>0</b>	<b>154,753,778</b>	<b>72,240,023</b>	<b>0</b>	<b>72,240,023</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.304%	33.696%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.039%	32.961%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	221,169	153,305	374,474	152,312	101,647	253,959	68,857	51,658	120,515
99	908600	Public Purpose Tariff Rider Expense Offset	5,009,955	0	5,009,955	5,009,955	0	5,009,955	0	0	0
99	908610	Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	60,293	0	60,293	60,293	0	60,293	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,435,113	153,305	5,588,418	5,366,256	101,647	5,467,903	68,857	51,658	120,515

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.304%	33.696%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.86%	51.86%
2	Cost of Debt		5.262%	5.233%
	Total Cost of Debt		2.729%	2.714%
	Total Weighted Cost		2.729%	2.714%
G-APL	Net Rate Base	390,729,355	264,683,987	126,045,368
	Interest Deduction for FIT Calculation	10,644,097	7,223,226	3,420,871
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	364,907,246	255,100,114	109,807,132
G-OPS	Operating & Maintenance Expense	295,105,591	204,644,893	90,460,698
G-OPS	Book Deprec/Amort and Reg Amortizations	20,405,573	14,884,193	5,521,380
G-OTX	Taxes Other than FIT	17,293,535	14,564,765	2,728,770
	Net Operating Income Before FIT	32,102,547	21,006,263	11,096,284
G-INT	Less: Interest Expense	10,644,097	7,223,226	3,420,871
G-SCM	Schedule M Adjustments	(46,306,637)	(30,688,258)	(15,618,379)
	Taxable Net Operating Income	(24,848,187)	(16,905,221)	(7,942,966)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(8,696,865)	(5,916,827)	(2,780,038)
G-DTE	Deferred FIT	17,710,322	11,808,992	5,901,330
99	411400 Amortized Investment Tax Credit	(30,388)	(20,004)	(10,384)
	Total FIT/Deferred FIT & ITC	8,983,069	5,872,161	3,110,908
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,930,445	7,936,455	21,866,900	9,270,479	5,613,714	14,884,193	4,659,966	2,322,741	6,982,707
12	997001	Contributions In Aid of Construction	0	390,664	390,664	0	261,897	261,897	0	128,767	128,767
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	511,175	511,175	0	361,697	361,697	0	149,478	149,478
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,299,595	0	9,299,595	7,020,513	0	7,020,513	2,279,082	0	2,279,082
4	997015	Airplane Lease Payments	0	144,824	144,824	0	102,475	102,475	0	42,349	42,349
12	997016	Redemption Expense Amortization	0	297,771	297,771	0	199,623	199,623	0	98,148	98,148
4	997020	FAS87 Current Pension Accrual	0	1,529,172	1,529,172	0	1,082,012	1,082,012	0	447,160	447,160
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(5,608,770)	0	(5,608,770)	(5,608,770)	0	(5,608,770)	0	0	0
12	997032	Interest Rate Swaps	0	(1,769,438)	(1,769,438)	0	(1,186,214)	(1,186,214)	0	(583,224)	(583,224)
4	997033	DSM Tariff Rider	(934,286)	0	(934,286)	(902,992)	0	(902,992)	(31,294)	0	(31,294)
12	997048	AFUDC	0	(194,345)	(194,345)	0	(130,287)	(130,287)	0	(64,058)	(64,058)
11	997049	Tax Depreciation	0	(45,383,923)	(45,383,923)	0	(30,631,425)	(30,631,425)	0	(14,752,498)	(14,752,498)
1	997055	Deferred Gas Exchange	0	750,000	750,000	0	529,950	529,950	0	220,050	220,050
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	(38,294)	0	(38,294)	60,293	0	60,293	(98,587)	0	(98,587)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,539,136	1,539,136	0	1,038,824	1,038,824	0	500,312	500,312
4	997081	Deferred Compensation	0	(184,293)	(184,293)	0	(130,402)	(130,402)	0	(53,891)	(53,891)
4	997082	Meal Disallowances	0	118,275	118,275	0	83,689	83,689	0	34,586	34,586
4	997083	Paid Time Off	0	156,669	156,669	0	110,856	110,856	0	45,813	45,813
2	997084	Customer Uncollectibles	0	8,686	8,686	0	5,759	5,759	0	2,927	2,927
99	997098	Provision for Rate Refund	(832,114)	0	(832,114)	0	0	0	(832,114)	0	(832,114)
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,839,949)	(17,839,949)	0	(8,771,351)	(8,771,351)
12	997102	Amort Idaho Earnings Test (254229)	(754,293)	0	(754,293)	0	0	0	(754,293)	0	(754,293)
99	997103	Def Project Compass	(608,448)	0	(608,448)	0	0	0	(608,448)	0	(608,448)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>15,816,576</b>	<b>(60,760,472)</b>	<b>(46,306,637)</b>	<b>9,839,523</b>	<b>(40,527,781)</b>	<b>(30,688,258)</b>	<b>4,614,312</b>	<b>(20,232,691)</b>	<b>(15,618,379)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.304%	33.696%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	11	Book Depreciation	100.000%	67.494%	32.506%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.039%	32.961%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,661,284	11,780,253	5,881,031
99	410100	Deferred Federal Income Tax Exp	29,007	45,420	(16,413)
		<b>SUBTOTAL</b>	<b>17,690,291</b>	<b>11,825,673</b>	<b>5,864,618</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	6,629	4,422	2,207
99	411100	Deferred Federal Income Tax Exp	13,402	(21,103)	34,505
		<b>SUBTOTAL</b>	<b>20,031</b>	<b>(16,681)</b>	<b>36,712</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>17,710,322</b>	<b>11,808,992</b>	<b>5,901,330</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.701%	33.299%
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-12A</b>
For Twelve Months Ended November 30, 2015	
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	282,859	282,859	0	199,868	199,868	0	82,991	82,991
		TOTAL UNDERGROUND STORAGE TAX	0	282,859	282,859	0	199,868	199,868	0	82,991	82,991
		DISTRIBUTION									
99	408110	State Excise Tax	5,886,840	0	5,886,840	5,886,840	0	5,886,840	0	0	0
99	408120	Municipal Occupation & License Tax	6,804,646	0	6,804,646	5,659,790	0	5,659,790	1,144,856	0	1,144,856
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,312,678	0	4,312,678	2,818,267	0	2,818,267	1,494,411	0	1,494,411
99	409100	State Income Tax	6,512	0	6,512	0	0	0	6,512	0	6,512
		TOTAL DISTRIBUTION TAX	17,010,676	0	17,010,676	14,364,897	0	14,364,897	2,645,779	0	2,645,779
		TOTAL TAXES OTHER THAN FIT	17,010,676	282,859	17,293,535	14,364,897	199,868	14,564,765	2,645,779	82,991	2,728,770

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,228,572	1,789,803	3,018,375	1,022,594	1,266,429	2,289,023	205,978	523,374	729,352
4	3031XX	Misc Intangible IT Plant (3031XX)	15,900	27,548,529	27,564,429	0	19,492,788	19,492,788	15,900	8,055,741	8,071,641
TOTAL INTANGIBLE PLANT			1,244,472	29,338,332	30,582,804	1,022,594	20,759,217	21,781,811	221,878	8,579,115	8,800,993
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,688,043	1,688,043	0	1,192,771	1,192,771	0	495,272	495,272
1	352XXX	Wells	0	18,628,218	18,628,218	0	13,162,699	13,162,699	0	5,465,519	5,465,519
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,811,899	11,811,899	0	8,346,288	8,346,288	0	3,465,611	3,465,611
1	355000	Measuring & Regulating Equipment	0	482,311	482,311	0	340,801	340,801	0	141,510	141,510
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,792,523	1,792,523	0	1,266,597	1,266,597	0	525,926	525,926
TOTAL UNDERGROUND STORAGE PLANT			0	36,317,990	36,317,990	0	25,662,292	25,662,292	0	10,655,698	10,655,698
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	178,785	0	178,785	115,650	0	115,650	63,135	0	63,135
6	375000	Structures & Improvements	888,930	0	888,930	541,392	0	541,392	347,538	0	347,538
6	376000	Mains	268,843,545	2,512,521	271,356,066	174,587,098	1,724,946	176,312,044	94,256,447	787,575	95,044,022
6	378000	Measuring & Reg Station Equip-General	5,396,043	127,049	5,523,092	3,256,322	87,224	3,343,546	2,139,721	39,825	2,179,546
6	379000	Measuring & Reg Station Equip-City Gate	6,249,322	0	6,249,322	1,913,972	0	1,913,972	4,335,350	0	4,335,350
6	380000	Services	185,258,416	0	185,258,416	126,214,544	0	126,214,544	59,043,872	0	59,043,872
6	381000	Meters	70,198,720	0	70,198,720	47,291,435	0	47,291,435	22,907,285	0	22,907,285
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	3,310,898	0	3,310,898	2,570,268	0	2,570,268	740,630	0	740,630
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			540,413,254	2,639,570	543,052,824	356,554,606	1,812,170	358,366,776	183,858,648	827,400	184,686,048
GENERAL PLANT											
4	389XXX	Land & Land Rights	676,924	1,183,749	1,860,673	583,988	837,597	1,421,585	92,936	346,152	439,088
4	390XXX	Structures & Improvements	4,961,371	17,684,354	22,645,725	3,738,238	12,513,095	16,251,333	1,223,133	5,171,259	6,394,392
4	391XXX	Office Furniture & Equipment	26,891	11,824,049	11,850,940	8,197	8,366,461	8,374,658	18,694	3,457,588	3,476,282
4	392XXX	Transportation Equipment	9,361,444	1,977,494	11,338,938	6,998,197	1,399,235	8,397,432	2,363,247	578,259	2,941,506
4	393000	Stores Equipment	151,491	598,860	750,351	114,210	423,741	537,951	37,281	175,119	212,400
4	394000	Tools, Shop & Garage Equipment	2,564,072	4,122,645	6,686,717	1,985,272	2,917,101	4,902,373	578,800	1,205,544	1,784,344
4	395000	Laboratory Equipment	40,958	391,956	432,914	30,890	277,340	308,230	10,068	114,616	124,684
4	396XXX	Power Operated Equipment	3,815,452	1,109,017	4,924,469	2,832,848	784,718	3,617,566	982,604	324,299	1,306,903
4	397XXX	Communications Equipment	2,260,287	8,576,848	10,837,135	842,978	6,068,806	6,911,784	1,417,309	2,508,042	3,925,351
4	398000	Miscellaneous Equipment	1,060	87,440	88,500	1,060	61,871	62,931	0	25,569	25,569
TOTAL GENERAL PLANT			23,859,950	47,556,412	71,416,362	17,135,878	33,649,965	50,785,843	6,724,072	13,906,447	20,630,519

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	565,517,676	115,852,304	681,369,980	374,713,078	81,883,644	456,596,722	190,804,598	33,968,660	224,773,258
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,727,634)	(13,727,634)	0	(9,699,946)	(9,699,946)	0	(4,027,688)	(4,027,688)
G-ADEP		Distribution Plant	(180,974,700)	(1,528,145)	(182,502,845)	(119,946,925)	(1,049,133)	(120,996,058)	(61,027,775)	(479,012)	(61,506,787)
G-ADEP		General Plant	(7,711,738)	(13,581,176)	(21,292,914)	(5,041,360)	(9,609,769)	(14,651,129)	(2,670,378)	(3,971,407)	(6,641,785)
		TOTAL ACCUMULATED DEPRECIATION	(188,686,438)	(28,836,955)	(217,523,393)	(124,988,285)	(20,358,848)	(145,347,133)	(63,698,153)	(8,478,107)	(72,176,260)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(179,860)	(205,952)	(385,812)	(127,063)	(145,727)	(272,790)	(52,797)	(60,225)	(113,022)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,100)	(7,204,979)	(7,210,079)	0	(5,098,100)	(5,098,100)	(5,100)	(2,106,879)	(2,111,979)
G-AAMT		Underground Storage	0	(239,955)	(239,955)	0	(169,552)	(169,552)	0	(70,403)	(70,403)
G-AAMT		General Plant - 390200, 396200	(4,598)	(45,079)	(49,677)	(3,634)	(31,897)	(35,531)	(964)	(13,182)	(14,146)
		TOTAL ACCUMULATED AMORTIZATION	(189,558)	(7,695,965)	(7,885,523)	(130,697)	(5,445,276)	(5,575,973)	(58,861)	(2,250,689)	(2,309,550)
		TOTAL ACCUMULATED DEPR/AMORT	(188,875,996)	(36,532,920)	(225,408,916)	(125,118,982)	(25,804,124)	(150,923,106)	(63,757,014)	(10,728,796)	(74,485,810)
		NET GAS UTILITY PLANT before DFIT	376,641,680	79,319,384	455,961,064	249,594,096	56,079,520	305,673,616	127,047,584	23,239,864	150,287,448
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,575,953)	(82,575,953)	0	(55,358,093)	(55,358,093)	0	(27,217,860)	(27,217,860)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,047,149)	(13,047,149)	0	(9,224,834)	(9,224,834)	0	(3,822,315)	(3,822,315)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(969,161)	(969,161)	0	(649,716)	(649,716)	0	(319,445)	(319,445)
		TOTAL ACCUMULATED DFIT	0	(96,700,182)	(96,700,182)	0	(65,309,004)	(65,309,004)	0	(31,391,178)	(31,391,178)
		NET GAS UTILITY PLANT	376,641,680	(17,380,798)	359,260,882	249,594,096	(9,229,484)	240,364,612	127,047,584	(8,151,314)	118,896,270

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.039%	32.961%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended November 30, 2015	
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	376,641,680	(17,380,798)	359,260,882	249,594,096	(9,229,484)	240,364,612	127,047,584	(8,151,314)	118,896,270
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	13,507,591	13,507,591	0	9,544,464	9,544,464	0	3,963,127	3,963,127
4 252000 Customer Advances	(81,232)	(59)	(81,291)	(11,804)	(42)	(11,846)	(69,428)	(17)	(69,445)
99 235199 Customer Deposits	(482,446)	0	(482,446)	(482,446)	0	(482,446)	0	0	0
C-WKC Working Capital	11,219,633	1,573,922	12,793,555	11,219,633	0	11,219,633	0	1,573,922	1,573,922
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	10,655,955	20,812,518	31,468,473	10,725,383	13,593,992	24,319,375	(69,428)	7,218,526	7,149,098
NET RATE BASE	387,297,635	3,431,720	390,729,355	260,319,479	4,364,508	264,683,987	126,978,156	(932,788)	126,045,368

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
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-12A</b>
For Twelve Months Ended November 30, 2015	
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)	7,808,421	7,808,421												
Hydro (ED-AN)	8,775,880	8,775,880												
Other (ED-AN)	9,393,706	9,393,706												
<b>Total Electric Production</b>	<b>25,978,007</b>	<b>25,978,007</b>												
<b>Electric Transmission</b>														
ED-AN	10,994,982	10,994,982												
<b>Total Electric Transmission</b>	<b>10,994,982</b>	<b>10,994,982</b>												
<b>Electric Distribution</b>														
ED-AN	29,722	29,722												
ED-ID	15,185,035	15,185,035												
ED-WA	25,235,765	25,235,765												
<b>Total Electric Distribution</b>	<b>40,450,522</b>	<b>40,450,522</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	616,040		616,040			616,040	616,040		435,294	435,294		180,746	180,746	
GD-OR	118,171			118,171										
<b>Total Gas Underground Storage</b>	<b>734,211</b>		<b>616,040</b>	<b>118,171</b>		<b>616,040</b>	<b>616,040</b>		<b>435,294</b>	<b>435,294</b>		<b>180,746</b>	<b>180,746</b>	
<b>Gas Distribution</b>														
6 GD-AN	64,598		64,598			64,598	64,598		44,349	44,349		20,249	20,249	
GD-ID	4,536,411		4,536,411		4,536,411	4,536,411	4,536,411				4,536,411		4,536,411	
GD-WA	8,991,396		8,991,396		8,991,396	8,991,396	8,991,396	8,991,396						
GD-OR	5,953,519			5,953,519										
<b>Total Gas Distribution</b>	<b>19,545,924</b>		<b>13,592,405</b>	<b>5,953,519</b>	<b>13,527,807</b>	<b>64,598</b>	<b>13,592,405</b>		<b>8,991,396</b>	<b>44,349</b>	<b>9,035,745</b>	<b>4,536,411</b>	<b>20,249</b>	<b>4,556,660</b>
<b>General Plant</b>														
ED-AN	2,774,221	2,774,221												
ED-ID	186,678	186,678												
ED-WA	1,111,243	1,111,243												
7,4 CD-AA	15,920,360	11,390,540	3,144,430	1,385,390		3,144,430	3,144,430		2,224,936	2,224,936		919,494	919,494	
9,4 CD-AN	702,838	553,443	149,395			149,395	149,395		105,709	105,709		43,686	43,686	
9 CD-ID	328,513	258,684	69,829		69,829	69,829	69,829				69,829		69,829	
9 CD-WA	180,437	142,083	38,354		38,354	38,354	38,354	38,354						
8,4 GD-AA	261,850		180,891	80,959		180,891	180,891		127,995	127,995		52,896	52,896	
4 GD-AN	39,681		39,681			39,681	39,681		28,077	28,077		11,604	11,604	
GD-ID	46,586		46,586		46,586	46,586	46,586				46,586		46,586	
GD-WA	215,867		215,867		215,867	215,867	215,867	215,867						
GD-OR	209,577			209,577										
<b>Total General Plant</b>	<b>21,977,851</b>	<b>16,416,892</b>	<b>3,885,033</b>	<b>1,675,926</b>	<b>370,636</b>	<b>3,514,397</b>	<b>3,885,033</b>	<b>254,221</b>	<b>2,486,717</b>	<b>2,740,938</b>	<b>116,415</b>	<b>1,027,680</b>	<b>1,144,095</b>	
<b>Total Depreciation Expense</b>	<b>119,681,497</b>	<b>93,840,403</b>	<b>18,093,478</b>	<b>7,747,616</b>	<b>13,898,443</b>	<b>4,195,035</b>	<b>18,093,478</b>	<b>9,245,617</b>	<b>2,966,360</b>	<b>12,211,977</b>	<b>4,652,826</b>	<b>1,228,675</b>	<b>5,881,501</b>	

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor		0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor		78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.654%	31.346%



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	237,661	237,661												
<b>Total Production/Transmission</b>	<b>1,156,061</b>	<b>1,156,061</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	2,844	2,844												
<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	590,199	422,270	116,570	51,359		116,570	116,570		82,483	82,483		34,087	34,087	
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605	
GD-ID	4,512		4,512		4,512		4,512				4,512		4,512	
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			24,862	
GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>	<b>637,370</b>	<b>429,931</b>	<b>148,012</b>	<b>59,427</b>	<b>29,374</b>	<b>118,638</b>	<b>148,012</b>	<b>24,862</b>	<b>83,946</b>	<b>108,808</b>	<b>4,512</b>	<b>34,692</b>	<b>39,204</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	16,839,771	12,048,351	3,326,023	1,465,397		3,326,023	3,326,023		2,353,427	2,353,427		972,596	972,596	
9,4 CD-AN	9,160	7,213	1,947			1,947	1,947		1,378	1,378		569	569	
9,4 CD-ID	12,367	9,738	2,629		2,629		2,629				2,629		2,629	
ED-AN	411,633	411,633												
ED-ID	4,747	4,747												
ED-WA	1,034,816	1,034,816												
8,4 GD-AA	418,360		289,012	129,348		289,012	289,012		204,499	204,499		84,513	84,513	
4 GD-AN	165		165			165	165		117	117		48	48	
GD-OR	18			18										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>18,731,037</b>	<b>13,516,498</b>	<b>3,619,776</b>	<b>1,594,763</b>	<b>2,629</b>	<b>3,617,147</b>	<b>3,619,776</b>		<b>2,559,421</b>	<b>2,559,421</b>	<b>2,629</b>	<b>1,057,726</b>	<b>1,060,355</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	228		228			228	228		161	161		67	67	
<b>Total Gas Underground Storage</b>	<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>161</b>	<b>161</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	27,376	19,587	5,407	2,382		5,407	5,407		3,826	3,826		1,581	1,581	
4 ED-AN	3,889	3,889												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>31,265</b>	<b>23,476</b>	<b>5,407</b>	<b>2,382</b>		<b>5,407</b>	<b>5,407</b>		<b>3,826</b>	<b>3,826</b>		<b>1,581</b>	<b>1,581</b>	
<b>Total Amortization Expense</b>	<b>20,582,958</b>	<b>15,152,963</b>	<b>3,773,423</b>	<b>1,656,572</b>	<b>32,003</b>	<b>3,741,420</b>	<b>3,773,423</b>	<b>24,862</b>	<b>2,647,354</b>	<b>2,672,216</b>	<b>7,141</b>	<b>1,094,066</b>	<b>1,101,207</b>	

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended November 30, 2015	
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)	(289,118,206)	(289,118,206)											
Hydro (ED-AN)	(134,059,761)	(134,059,761)											
Other (ED-AN)	(97,379,734)	(97,379,734)											
<b>Total Electric Production</b>	<b>(520,557,701)</b>	<b>(520,557,701)</b>											
<b>Electric Transmission</b>													
ED-AN	(197,309,265)	(197,309,265)											
<b>Total Electric Transmission</b>	<b>(197,309,265)</b>	<b>(197,309,265)</b>											
<b>Electric Distribution</b>													
ED-AN	(10,570)	(10,570)											
ED-ID	(169,582,870)	(169,582,870)											
ED-WA	(271,808,289)	(271,808,289)											
<b>Total Electric Distribution</b>	<b>(441,401,729)</b>	<b>(441,401,729)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(13,727,634)		(13,727,634)		(13,727,634)	(13,727,634)		(9,699,946)	(9,699,946)		(4,027,688)	(4,027,688)	
GD-OR	(677,733)			(677,733)									
<b>Total Gas Underground Storage</b>	<b>(14,405,367)</b>		<b>(13,727,634)</b>	<b>(677,733)</b>		<b>(13,727,634)</b>	<b>(13,727,634)</b>		<b>(9,699,946)</b>	<b>(9,699,946)</b>		<b>(4,027,688)</b>	<b>(4,027,688)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,528,145)		(1,528,145)			(1,528,145)	(1,528,145)	(1,049,133)	(1,049,133)		(479,012)	(479,012)	
GD-ID	(61,027,775)		(61,027,775)		(61,027,775)	(61,027,775)				(61,027,775)		(61,027,775)	
GD-WA	(119,946,925)		(119,946,925)		(119,946,925)	(119,946,925)	(119,946,925)		(119,946,925)				
GD-OR	(94,321,960)			(94,321,960)									
<b>Total Gas Distribution</b>	<b>(276,824,805)</b>		<b>(182,502,845)</b>	<b>(94,321,960)</b>	<b>(180,974,700)</b>	<b>(1,528,145)</b>	<b>(182,502,845)</b>	<b>(119,946,925)</b>	<b>(1,049,133)</b>	<b>(120,996,058)</b>	<b>(61,027,775)</b>	<b>(479,012)</b>	<b>(61,506,787)</b>
<b>General Plant</b>													
ED-AN	(40,325,889)	(40,325,889)											
ED-ID	(7,393,585)	(7,393,585)											
ED-WA	(16,535,638)	(16,535,638)											
7,4 CD-AA	(40,183,003)	(28,749,733)	(7,936,545)	(3,496,725)		(7,936,545)	(7,936,545)	(5,615,741)	(5,615,741)		(2,320,804)	(2,320,804)	
9,4 CD-AN	(11,951,829)	(9,411,349)	(2,540,480)			(2,540,480)	(2,540,480)	(1,797,593)	(1,797,593)		(742,887)	(742,887)	
9 CD-ID	(5,413,244)	(4,262,605)	(1,150,639)		(1,150,639)	(1,150,639)				(1,150,639)		(1,150,639)	
9 CD-WA	(2,666,005)	(2,099,319)	(566,686)		(566,686)	(566,686)	(566,686)		(566,686)				
8,4 GD-AA	(1,779,604)		(1,229,386)	(550,218)		(1,229,386)	(1,229,386)	(869,889)	(869,889)		(359,497)	(359,497)	
4 GD-AN	(1,874,765)		(1,874,765)			(1,874,765)	(1,874,765)	(1,326,546)	(1,326,546)		(548,219)	(548,219)	
GD-ID	(1,519,739)		(1,519,739)		(1,519,739)	(1,519,739)				(1,519,739)		(1,519,739)	
GD-WA	(4,474,674)		(4,474,674)		(4,474,674)	(4,474,674)	(4,474,674)		(4,474,674)				
GD-OR	(4,304,865)			(4,304,865)									
<b>Total General Plant</b>	<b>(138,422,840)</b>	<b>(108,778,118)</b>	<b>(21,292,914)</b>	<b>(8,351,808)</b>	<b>(7,711,738)</b>	<b>(13,581,176)</b>	<b>(21,292,914)</b>	<b>(5,041,360)</b>	<b>(9,609,769)</b>	<b>(14,651,129)</b>	<b>(2,670,378)</b>	<b>(3,971,407)</b>	<b>(6,641,785)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,588,921,707)</b>	<b>(1,268,046,813)</b>	<b>(217,523,393)</b>	<b>(103,351,501)</b>	<b>(188,686,438)</b>	<b>(28,836,955)</b>	<b>(217,523,393)</b>	<b>(124,988,285)</b>	<b>(20,358,848)</b>	<b>(145,347,133)</b>	<b>(63,698,153)</b>	<b>(8,478,107)</b>	<b>(72,176,260)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.660%		29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%		29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.654%		31.346%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended November 30, 2015  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																	
	Franchises (302000)	ED-AN	(8,687,220)	(8,687,220)													
	Misc Intangible Plt (303000)	ED-AN	(991,317)	(991,317)													
<b>Total Production/Transmission</b>			<b>(9,678,537)</b>	<b>(9,678,537)</b>													
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(131,146)	(131,146)													
	Misc Intangible Plt (303000)	ED-WA	(29,217)	(29,217)													
<b>Total Distribution</b>			<b>(160,363)</b>	<b>(160,363)</b>													
<b>General Plant - 303000</b>																	
7,4		CD-AA	(965,643)	(690,888)	(190,725)	(84,030)		(190,725)	(190,725)		(134,953)	(134,953)		(55,772)	(55,772)		
9,4		CD-AN	(71,635)	(56,408)	(15,227)			(15,227)	(15,227)		(10,774)	(10,774)		(4,453)	(4,453)		
		GD-ID	(52,797)		(52,797)			(52,797)	(52,797)				(52,797)		(52,797)		
		GD-WA	(127,063)		(127,063)			(127,063)	(127,063)	(127,063)							
		GD-OR	(67,843)			(67,843)											
<b>Total General Plant - 303000</b>			<b>(1,284,981)</b>	<b>(747,296)</b>	<b>(385,812)</b>	<b>(151,873)</b>		<b>(179,860)</b>	<b>(205,952)</b>	<b>(385,812)</b>		<b>(127,063)</b>	<b>(145,727)</b>	<b>(272,790)</b>	<b>(52,797)</b>	<b>(60,225)</b>	<b>(113,022)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	(30,640,730)	(21,922,523)	(6,051,850)	(2,666,357)		(6,051,850)	(6,051,850)		(4,282,168)	(4,282,168)		(1,769,682)	(1,769,682)		
9,4		CD-AN	(20,083)	(15,814)	(4,269)			(4,269)	(4,269)		(3,021)	(3,021)		(1,248)	(1,248)		
9		CD-ID	(23,994)	(18,894)	(5,100)			(5,100)	(5,100)				(5,100)		(5,100)		
		ED-AN	(494,678)	(494,678)													
		ED-ID	(15,217)	(15,217)													
		ED-WA	(2,169,616)	(2,169,616)													
8,4		GD-AA	(1,646,359)		(1,137,338)	(509,021)		(1,137,338)	(1,137,338)		(804,758)	(804,758)		(332,580)	(332,580)		
4		GD-AN	(11,522)		(11,522)			(11,522)	(11,522)		(8,153)	(8,153)		(3,369)	(3,369)		
		GD-OR	(1,231)			(1,231)											
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>			<b>(35,023,430)</b>	<b>(24,636,742)</b>	<b>(7,210,079)</b>	<b>(3,176,609)</b>		<b>(5,100)</b>	<b>(7,204,979)</b>	<b>(7,210,079)</b>		<b>(5,098,100)</b>	<b>(5,098,100)</b>	<b>(5,100)</b>	<b>(2,106,879)</b>	<b>(2,111,979)</b>	
<b>Gas Underground Storage</b>																	
1		GD-AN	(239,955)		(239,955)			(239,955)	(239,955)		(169,552)	(169,552)		(70,403)	(70,403)		
<b>Total Gas Underground Storage</b>			<b>(239,955)</b>		<b>(239,955)</b>			<b>(239,955)</b>	<b>(239,955)</b>		<b>(169,552)</b>	<b>(169,552)</b>		<b>(70,403)</b>	<b>(70,403)</b>		
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	(228,235)	(163,295)	(45,079)	(19,861)		(45,079)	(45,079)		(31,897)	(31,897)		(13,182)	(13,182)		
9		CD-ID	(4,537)	(3,573)	(964)			(964)	(964)				(964)		(964)		
9		CD-WA	(8,332)	(6,561)	(1,771)			(1,771)	(1,771)	(1,771)							
4		ED-AN	(66,293)	(66,293)													
		ED-WA	(110,678)	(110,678)													
		GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)							
		GD-OR	(435)			(435)											
<b>Total General Plant - 390200, 396200</b>			<b>(420,373)</b>	<b>(350,400)</b>	<b>(49,677)</b>	<b>(20,296)</b>		<b>(4,598)</b>	<b>(45,079)</b>	<b>(49,677)</b>		<b>(3,634)</b>	<b>(31,897)</b>	<b>(35,531)</b>	<b>(964)</b>	<b>(13,182)</b>	<b>(14,146)</b>
<b>Total Accumulated Amortization</b>			<b>(46,807,639)</b>	<b>(35,573,338)</b>	<b>(7,885,523)</b>	<b>(3,348,778)</b>		<b>(189,558)</b>	<b>(7,695,965)</b>	<b>(7,885,523)</b>		<b>(130,697)</b>	<b>(5,445,276)</b>	<b>(5,575,973)</b>	<b>(58,861)</b>	<b>(2,250,689)</b>	<b>(2,309,550)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2015	
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	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		GD-OR / AS	849,589	0	0	0	0	0	0	0	0	849,589	0	0	849,589
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,672,638	0	0	4,058,602	4,058,602	0	0	1,120,403	1,120,403	0	493,633	493,633	0
9		CD-WA / ID / AN	1,237,797	395,734	344,288	234,669	974,691	106,824	92,936	63,346	263,106	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,635,852</b>	<b>409,345</b>	<b>706,567</b>	<b>4,316,045</b>	<b>5,431,957</b>	<b>583,988</b>	<b>92,936</b>	<b>1,183,749</b>	<b>1,860,673</b>	<b>849,589</b>	<b>493,633</b>	<b>1,343,222</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,262,563	1,172,156	2,163,129	3,927,278	7,262,563	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,238,251	0	0	0	0	2,238,251	0	0	2,238,251	0	0	0	0
99		GD-OR / AS	3,532,797	0	0	0	0	0	0	0	0	3,532,797	0	0	3,532,797
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,308,988	0	0	56,743,202	56,743,202	0	0	15,664,318	15,664,318	0	6,901,468	6,901,468	0
9		CD-WA / ID / AN	22,314,434	5,556,783	4,531,163	7,483,332	17,571,278	1,499,987	1,223,133	2,020,036	4,743,156	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>114,657,033</b>	<b>6,728,939</b>	<b>6,694,292</b>	<b>68,153,812</b>	<b>81,577,043</b>	<b>3,738,238</b>	<b>1,223,133</b>	<b>17,684,354</b>	<b>22,645,725</b>	<b>3,532,797</b>	<b>6,901,468</b>	<b>10,434,265</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	9,495,987	3,261,646	14,649	6,219,692	9,495,987	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	634,310	0	0	0	0	0	0	438,194	438,194	0	196,116	196,116	0
7		CD-AA	57,509,933	0	0	41,146,632	41,146,632	0	0	11,358,787	11,358,787	0	5,004,514	5,004,514	0
9		CD-WA / ID / AN	222,571	30,366	69,255	75,641	175,262	8,197	18,694	20,418	47,309	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>67,869,451</b>	<b>3,292,012</b>	<b>83,904</b>	<b>47,441,965</b>	<b>50,817,881</b>	<b>8,197</b>	<b>18,694</b>	<b>11,824,049</b>	<b>11,850,940</b>	<b>0</b>	<b>5,200,630</b>	<b>5,200,630</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	31,096,839	14,813,424	5,258,828	11,024,587	31,096,839	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,004,531	0	0	0	0	6,538,644	2,118,213	1,347,674	10,004,531	0	0	0	0
99		GD-OR / AS	3,181,897	0	0	0	0	0	0	0	0	3,181,897	0	0	3,181,897
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328	0
9		CD-WA / ID / AN	5,751,072	1,702,442	907,741	1,918,441	4,528,624	459,554	245,034	517,860	1,222,448	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>50,601,193</b>	<b>16,515,866</b>	<b>6,166,569</b>	<b>13,348,595</b>	<b>36,031,030</b>	<b>6,998,198</b>	<b>2,363,247</b>	<b>1,977,493</b>	<b>11,338,938</b>	<b>3,181,897</b>	<b>49,328</b>	<b>3,231,225</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2015	
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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,859	10,739	14,745	374,375	399,859	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,133,604	110,909	138,108	2,218,507	2,467,524	29,939	37,281	598,860	666,080	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,674,961</b>	<b>121,648</b>	<b>152,853</b>	<b>2,592,882</b>	<b>2,867,383</b>	<b>114,210</b>	<b>37,281</b>	<b>598,860</b>	<b>750,351</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,079,004	974,881	299,430	1,804,693	3,079,004	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,717,192	0	0	0	0	1,979,547	372,125	365,520	2,717,192	0	0	0	
99		GD-OR / AS	984,223	0	0	0	0	0	0	0	0	984,223	0	984,223	
8		GD-AA	2,408,088	0	0	0	0	0	0	1,663,555	1,663,555	0	744,533	744,533	
7		CD-AA	10,327,370	0	0	7,388,923	7,388,923	0	0	2,039,759	2,039,759	0	898,688	898,688	
9		CD-WA / ID / AN	1,252,401	21,209	765,639	199,343	986,191	5,725	206,675	53,810	266,210	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,768,278</b>	<b>996,090</b>	<b>1,065,069</b>	<b>9,392,959</b>	<b>11,454,118</b>	<b>1,985,272</b>	<b>578,800</b>	<b>4,122,644</b>	<b>6,686,716</b>	<b>984,223</b>	<b>1,643,221</b>	<b>2,627,444</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	733,820	225,206	44,960	463,654	733,820	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	181,531	0	0	0	0	29,941	9,765	141,825	181,531	0	0	0	
99		GD-OR / AS	112,542	0	0	0	0	0	0	0	0	112,542	0	112,542	
8		GD-AA	239,499	0	0	0	0	0	0	165,451	165,451	0	74,048	74,048	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950	
9		CD-WA / ID / AN	73,791	3,516	1,122	53,468	58,106	949	303	14,433	15,685	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,696,846</b>	<b>228,722</b>	<b>46,082</b>	<b>771,588</b>	<b>1,046,392</b>	<b>30,890</b>	<b>10,068</b>	<b>391,956</b>	<b>432,914</b>	<b>112,542</b>	<b>104,998</b>	<b>217,540</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2015	
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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,898,030	15,812,937	9,890,388	8,194,705	33,898,030	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,466,376	0	0	0	0	2,763,400	872,482	830,494	4,466,376	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	535,933	0	0	383,444	383,444	0	0	105,852	105,852	0	46,637	46,637	
9		CD-WA / ID / AN	1,657,136	257,275	407,952	639,668	1,304,895	69,448	110,122	172,671	352,241	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,601,309</b>	<b>16,070,212</b>	<b>10,298,340</b>	<b>9,217,817</b>	<b>35,586,369</b>	<b>2,832,848</b>	<b>982,604</b>	<b>1,109,017</b>	<b>4,924,469</b>	<b>43,834</b>	<b>46,637</b>	<b>90,471</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	58,828,001	11,372,861	4,593,848	42,861,292	58,828,001	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,258,794	0	0	0	0	699,208	555,694	3,892	1,258,794	0	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	31,313,896	0	0	22,404,153	22,404,153	0	0	6,184,808	6,184,808	0	2,724,935	2,724,935	
9		CD-WA / ID / AN	12,738,034	532,606	3,191,902	6,305,929	10,030,437	143,771	861,616	1,702,210	2,707,597	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>106,362,488</b>	<b>11,905,467</b>	<b>7,785,750</b>	<b>71,571,374</b>	<b>91,262,591</b>	<b>842,979</b>	<b>1,417,310</b>	<b>8,576,847</b>	<b>10,837,136</b>	<b>1,230,831</b>	<b>3,031,930</b>	<b>4,262,761</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	437,344	0	0	312,906	312,906	0	0	86,380	86,380	0	38,058	38,058	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>530,587</b>	<b>3,926</b>	<b>2,299</b>	<b>395,436</b>	<b>401,661</b>	<b>1,060</b>	<b>0</b>	<b>87,441</b>	<b>88,501</b>	<b>2,367</b>	<b>38,058</b>	<b>40,425</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>415,397,998</b>	<b>56,272,227</b>	<b>33,001,725</b>	<b>227,202,473</b>	<b>316,476,425</b>	<b>17,135,880</b>	<b>6,724,073</b>	<b>47,556,410</b>	<b>71,416,363</b>	<b>9,995,307</b>	<b>17,509,903</b>	<b>27,505,210</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended November 30, 2015	
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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,308,089	153,179	0	10,154,910	10,308,089	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,228,572	0	0	0	0	1,022,594	205,978	0	1,228,572	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,852,995	0	0	6,334,052	6,334,052	0	0	1,748,555	1,748,555	0	770,388	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,009,837	153,179	0	16,641,771	16,794,950	1,022,594	205,978	1,789,804	3,018,376	426,123	770,388	1,196,511
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,294,863	5,176,743	23,524	2,094,596	7,294,863	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	2,548,501	0	0	0	0	0	0	1,760,555	1,760,555	0	787,946	
7		CD-AA	125,503,951	0	0	89,794,312	89,794,312	0	0	24,788,285	24,788,285	0	10,921,354	
9		CD-WA / ID / AN	121,984	0	58,902	37,153	96,055	0	15,900	10,029	25,929	0	0	
		TOTAL ACCOUNT	135,469,299	5,176,743	82,426	91,926,061	97,185,230	0	15,900	26,558,869	26,574,769	0	11,709,300	11,709,300
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	516	0	0	516	516	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,952,320	0	0	3,543,236	3,543,236	0	0	978,133	978,133	0	430,951	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,965,593	0	0	3,543,752	3,543,752	0	0	989,659	989,659	1,231	430,951	432,182
		TOTAL	161,444,729	5,329,922	82,426	112,111,584	117,523,932	1,022,594	221,878	29,338,332	30,582,804	427,354	12,910,639	13,337,993

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended November 30, 2015 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	(65,095,953)	(46,574,201)	(12,857,102)	(5,664,650)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(894,086)	(704,039)	(190,047)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(66,536,433)</u>	<u>(47,669,169)</u>	<u>(13,155,067)</u>	<u>(5,712,197)</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended November 30, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,476,987	805,484		2,282,471		805,484			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,202,621	655,857		1,858,478		655,857			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,041,863	7,830,130	2,370,655	27,242,648		6,256,707		1,573,423	2,370,655
1	154300 PLANT MATERIALS & OPER SUP-CS2	589,308	321,383		910,691		321,383			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,699,360	926,756		2,626,116		926,756			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	422	194	59	675		155		39	59
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	3,659	1,681	509	5,849		1,343		338	509
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,317	606	183	2,106		484		122	183
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	59,440,632			59,440,632	48,220,999		11,219,633		
<b>TOTAL</b>		<b>81,456,169</b>	<b>10,542,091</b>	<b>2,371,406</b>	<b>94,369,666</b>	<b>48,220,999</b>	<b>8,968,169</b>	<b>11,219,633</b>	<b>1,573,922</b>	<b>2,371,406</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						