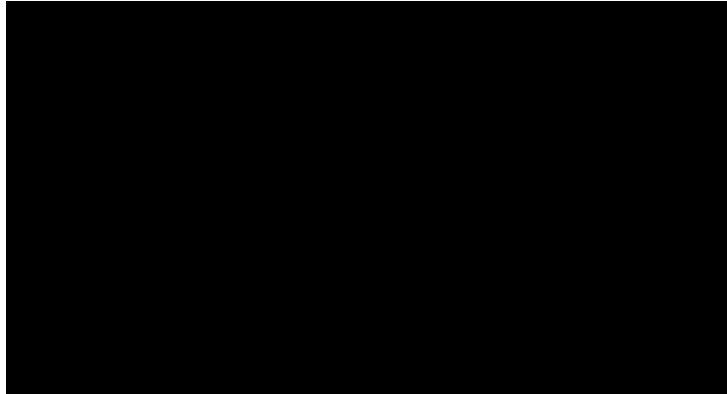


RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

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			
	<b>RATE OF RETURN</b>			



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

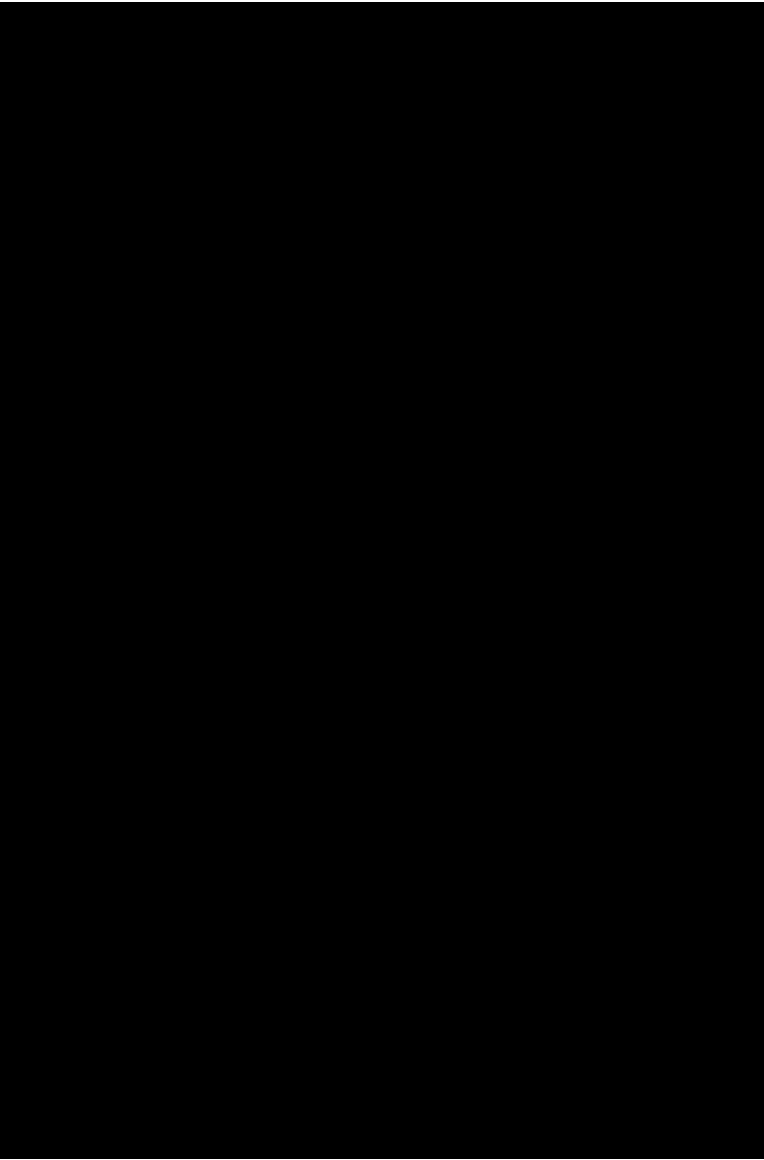
**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2016  
 Ending Balance Basis

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

AVISTA UTILITIES

Basis      Ref      Description      Based on Data from:      System      Washington      Idaho

1	Input	System Contract Demand	01-01-2013 thru 12-31			
2	Input	Number of Customers Percent	12-01-2016 thru 12-31			
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2016 thru 12-31			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31			
		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	01-01-2016 thru 12-31			



RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2016

Ending Balance Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894					
	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					
7	Average (CD AA)					

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 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 December 31, 2016

Ending Balance Basis

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

AVISTA UTILITIES

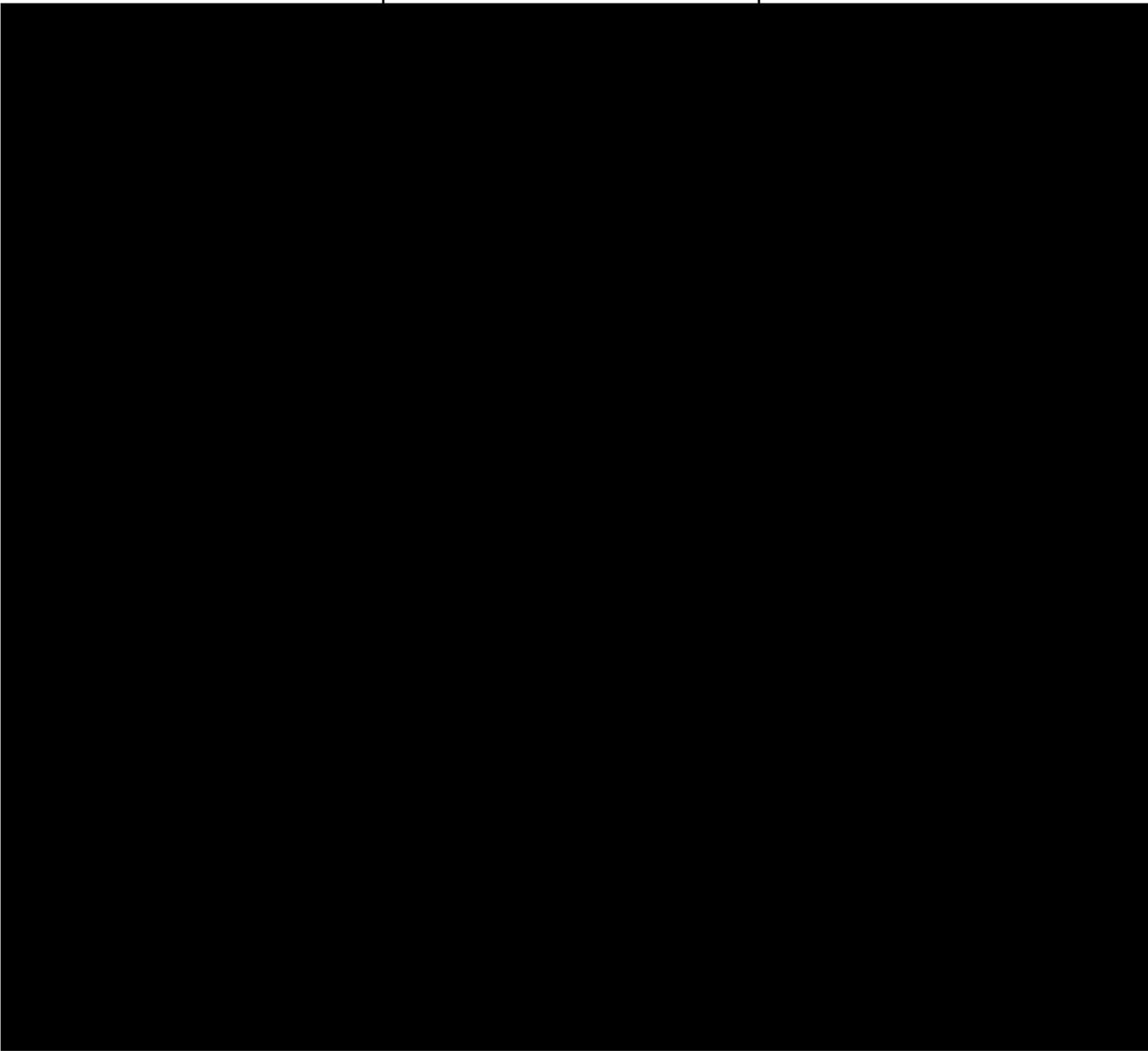
	Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 580 - 894					
		Direct O & M Accts 901 - 935					
		Adjustments					
		Total					
		Percentage					
		Direct Labor Accts 580 - 894					
		Direct Labor Accts 901 - 935					
		Total					
		Percentage					
		Number of Customers at					
		Percentage					
		Net Direct Plant					
		Percentage					
		Total Percentages					
9		Average (CD AN/ID/WA)					
JP		Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-20				
10		Actual Annual Throughput Percent	01-01-2016 thru 12-31-20				
11		Book Depreciation Percent	01-01-2016 thru 12-31-20				
12		Net Gas Plant (before DFIT) Percent	12-01-2016 thru 12-31-20				
13	G-PLT	Net Gas General Plant Percent	12-01-2016 thru 12-31-20				
14		Net Allocated Schedule M's Percent	01-01-2016 thru 12-31-20				
99	Input	Not Allocated					

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 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	Residential									
99	4812XX	Commercial - Firm & Interruptible									
99	4813XX	Industrial-Firm									
99	481400	Interruptible									
99	484000	Interdepartmental Revenue									
99	499XXX	Unbilled Revenue									
		TOTAL SALES TO ULTIMATE CUSTOMERS									
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale									
4	488000	Miscellaneous Service Revenues									
99	4893XX	Transportation Revenues									
99	493000	Rent from Gas Property									
4	495XXX	Other Gas Revenues									
99	496100	Provision for Rate Refund									
		TOTAL OTHER OPERATING REVENUES									
		TOTAL GAS REVENUES									
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases									
99	808XXX	Net Natural Gas Storage Transactions									
99	811000	Gas Used for Products Extraction									
10	813000	Other Gas Expenses									
99	813010	Gas Technology Institute (GTI) Expenses									
		TOTAL PRODUCTION EXPENSES									
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering									
1	824000	Other Expenses									
1	837000	Other Equipment									
		TOTAL UNDERGROUND STORAGE OPER EX									
G-DEPX		Depreciation Expense-Underground Storage									
G-AMTX		Amortization Expense-Underground Storage									
G-OTX		Taxes Other Than FIT									
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T									



RESULTS OF OPERATIONS  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2016  
 Ending Balance Basis

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

AVISTA UTILITIES

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

TOTAL UNDERGROUND STORAGE EXPENSES



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

AVISTA UTILITIES

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

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

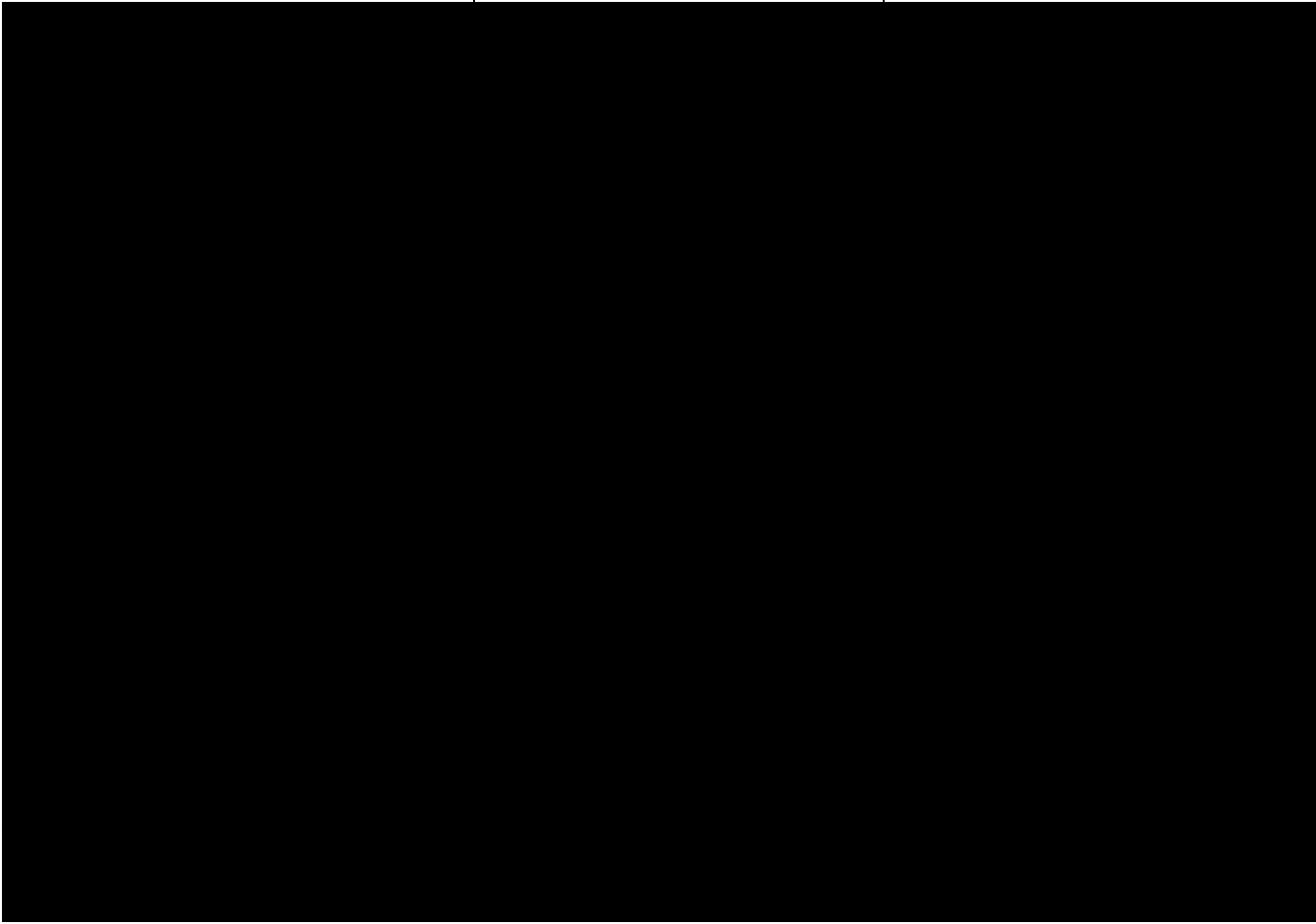
MAINTENANCE

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 TAX

TOTAL DISTRIBUTION EXPENSES





RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 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 Expense
- 2 904000 Uncollectible Accounts
- 2 905000 Misc Customer Accounts

TOTAL CUSTOMER ACCOUNTS EXPE

CUSTOMER SERVICE & INFO EXPEN

- G-908 908XXX Customer Assistance Expenses
- 2 909000 Advertising
- 2 910000 Misc Customer Service & Info Exp

TOTAL CUSTOMER SERVICE & INFO

SALES EXPENSES:

- 2 912000 Demonstrating & Selling Expenses
- 2 913000 Advertising
- 2 916000 Miscellaneous Sales Expenses

TOTAL SALES EXPENSES



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries								
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 Plan									
G-AMTX	Amortization Expense-General Plant - 390200,									
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									
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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

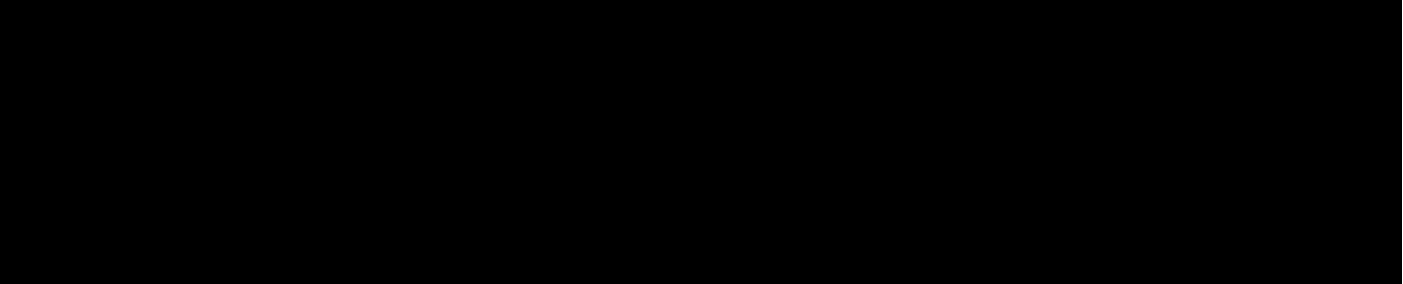
AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

- G-ALL 1      System Contract Demand
- G-ALL 2      Number of Customers
- G-ALL 3      Direct Distribution Operating Expens
- G-ALL 4      Jurisdictional 4-Factor Ratio
- G-ALL 10     Actual Annual Throughput
- G-ALL 99     Not Allocated



RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended December 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-MISCELL									
4	495028	DEFERRED EXCHANGE RESERV									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING									
99	495311	CONTRA DECOUPLING DEFFER									
4	495328	RESIDENTIAL DECOUPLING DEF									
4	495329	AMORTIZATION RES DECOUPLI									
4	495338	NON-RES DECOUPLING DEFER									
4	495339	AMORTIZATION NON-RES DECO									
4	495600	OTHER GAS REVENUE-DSM LOS									
4	495680	OTHER GAS REVENUE-MARGIN									
4	495711	OTHER GAS REVENUE-GLEND									
4	495780	OTHER GAS REVENUE-PPP REC									
4	495900	GAS CUSTOMERS-OTHER GAS									
		TOTAL PURCHASED GAS COST									

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 December 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/Basis	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									
		<b>TOTAL PURCHASED GAS COSTS</b>									

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

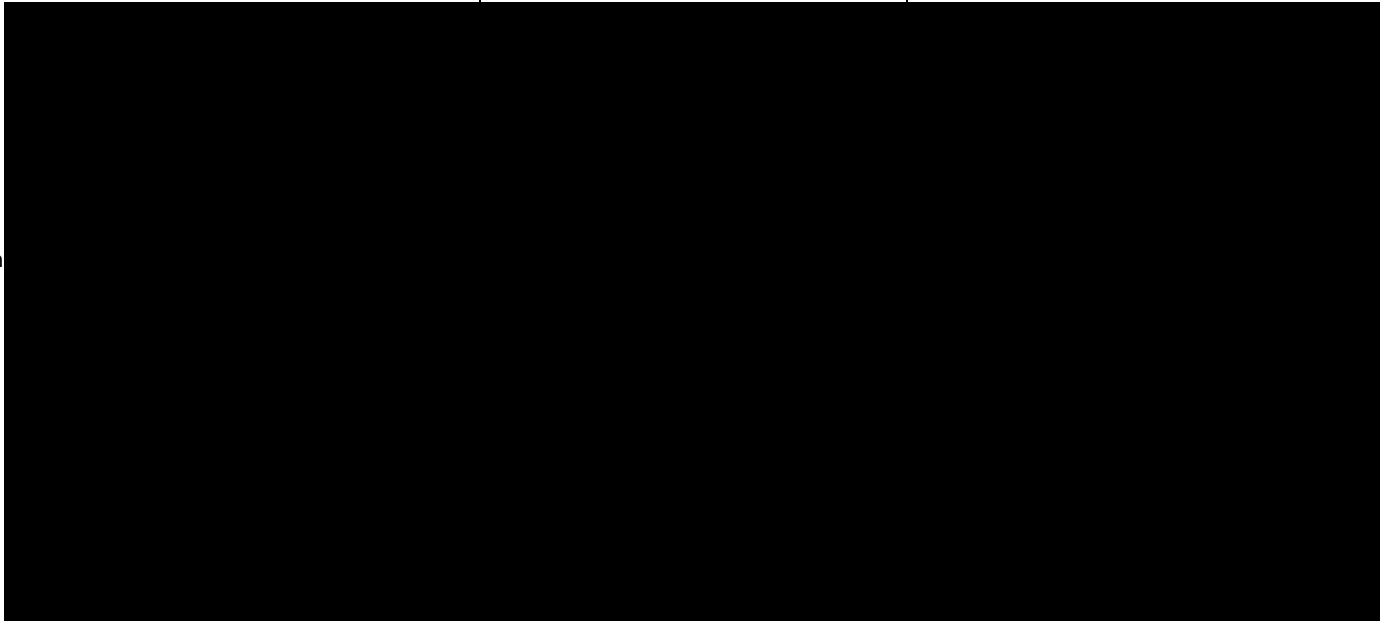
RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

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 Off									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Un									
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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 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

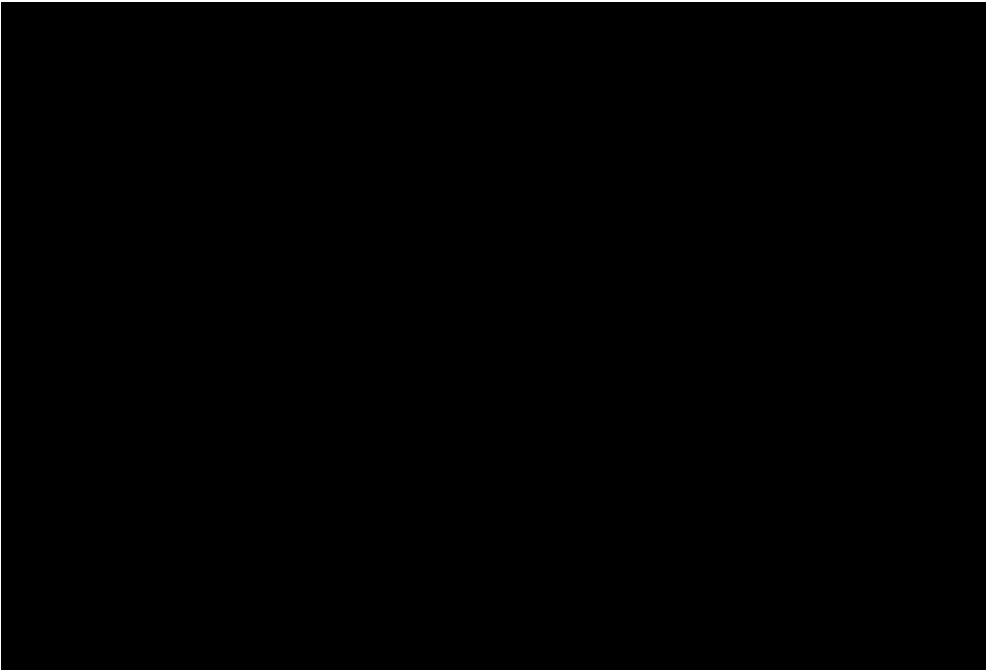
  

    Interest Deduction for FIT Calculation

1    AMA Actual Debt Ratio

2    AMA Actual Debt Cost



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended December 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 Amortiz			
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:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended December 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 Accrual									
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-Ins									
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									
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>									

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: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended December 31, 2016 Ending Balance Basis	

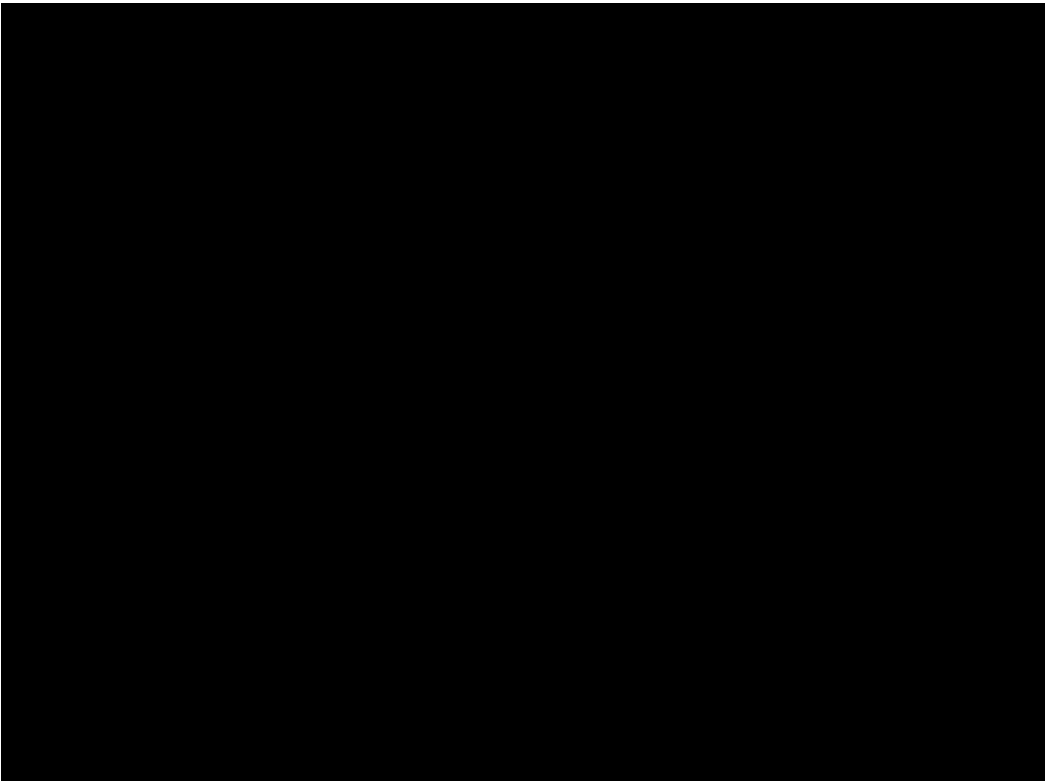
AVISTA UTILITIES

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 December 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 STORA									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Ta									
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 December 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 December 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
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 DEPREC									
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000									
G-AAAMT		Misc IT Intangible Plant - 3031XX									
G-AAAMT		Underground Storage									
G-AAAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZ									
		TOTAL ACCUMULATED DEPR/AM									
		NET GAS UTILITY PLANT before D									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from									
4	283750	ADFIT - Common Plant (283750 from									
12	283850	ADFIT - Gas portion of Bond Redem									
		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:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended December 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

   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 Ext

C-WKC      Working Capital

  99   186710 DSM Programs

            TOTAL OTHER ADJUSTMENTS

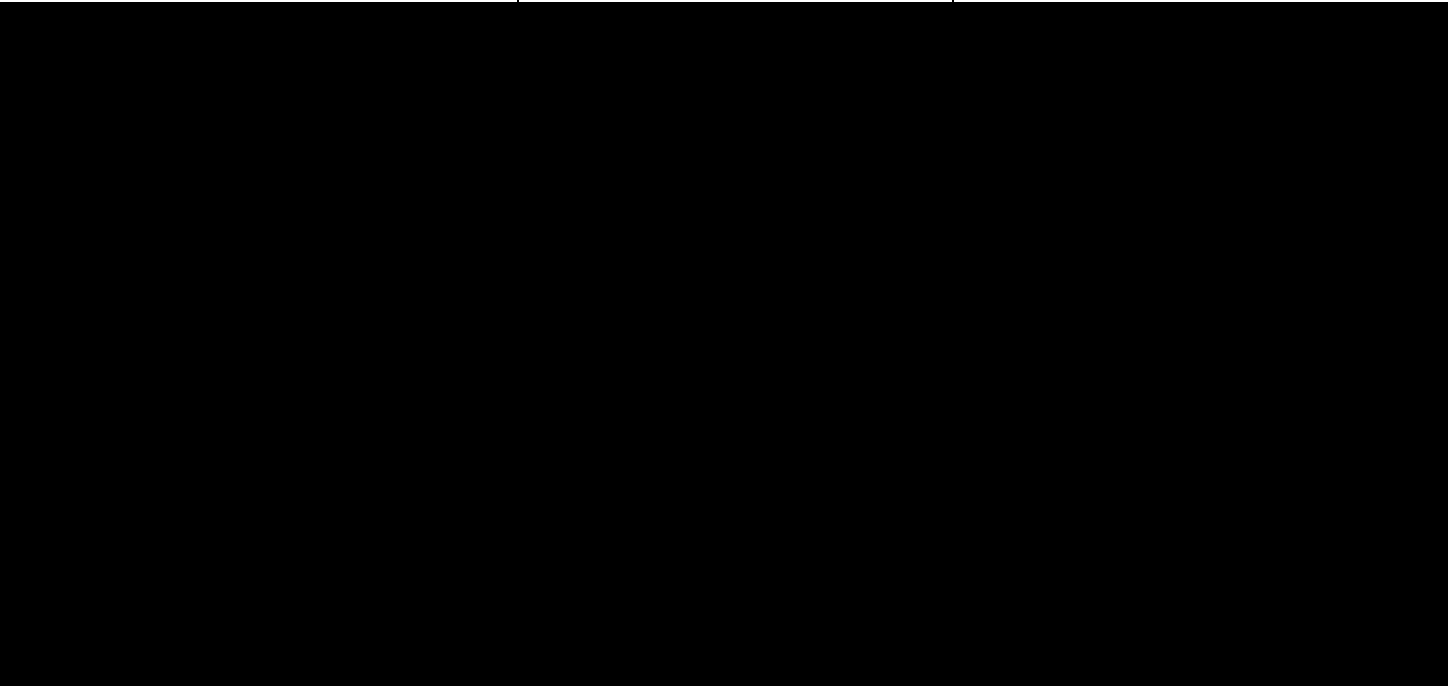
            NET RATE BASE

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended December 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	
<b>Electric Production</b>														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
<b>Total Electric Production</b>														
<b>Electric Transmission</b>														
ED-AN														
<b>Total Electric Transmission</b>														
<b>Electric Distribution</b>														
ED-AN														
ED-ID														
ED-WA														
<b>Total Electric Distribution</b>														
<b>Gas Underground Storage</b>														
1 GD-AN														
GD-OR														
<b>Total Gas Underground Storage</b>														
<b>Gas Distribution</b>														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total Gas Distribution</b>														
<b>General Plant</b>														
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														
<b>Total General Plant</b>														
<b>Total Depreciation Expense</b>														

Allocation Ratios:

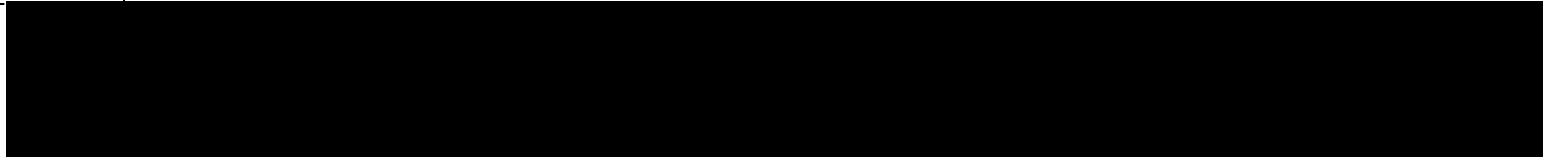
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS
<b>GAS-NORTH DEPRECIATION EXPENSE</b>
For Twelve Months Ended December 31, 2016
Ending Balance Basis

Report ID: <b>G-DEPX-12E</b>
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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 December 31, 2016  
 Ending Balance Basis

Report ID:  
**G-AMTX-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				
<b>Production/Transmission</b>																	
Franchises (302000)																	
Misc Intangible Plt (303000)																	
<b>Total Production/Transmission</b>																	
<b>Distribution</b>																	
Franchises (302000)																	
Misc Intangible Plt (303000)																	
<b>Total Distribution</b>																	
<b>General Plant - 303000</b>																	
7,4																	
9,4																	
<b>Total General Plant - 303000</b>																	
<b>Miscellaneous IT Intangible Plant - 3031</b>																	
7,4																	
9,4																	
9,4																	
8,4																	
4																	
<b>Total Miscellaneous IT Intangible Plant -</b>																	
<b>Gas Underground Storage</b>																	
1																	
<b>Total Gas Underground Storage</b>																	
<b>General Plant - 390200, 396200</b>																	
7,4																	
4																	
<b>Total General Plant- 390200, 396200</b>																	
<b>Total Amortization Expense</b>																	
<b>Allocation Ratios:</b>																	
<b>Service -</b>																	
7																	
8																	
9																	
Elec/Gas North/Oregon 4-Factor																	
Gas Nor h/Oregon 4-Factor																	
Elec/Gas North 4-Factor																	

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended December 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	
<b>Electric Production</b>														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
<b>Total Electric Production</b>														
<b>Electric Transmission</b>														
ED-AN														
<b>Total Electric Transmission</b>														
<b>Electric Distribution</b>														
ED-AN														
ED-ID														
ED-WA														
<b>Total Electric Distribution</b>														
<b>Gas Underground Storage</b>														
1 GD-AN														
GD-OR														
<b>Total Gas Underground Storage</b>														
<b>Gas Distribution</b>														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total Gas Distribution</b>														
<b>General Plant</b>														
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														
<b>Total General Plant</b>														
<b>Total Accumulated Depreciation</b>														

Allocation Ratios:

Service -

Electric      Gas-North      Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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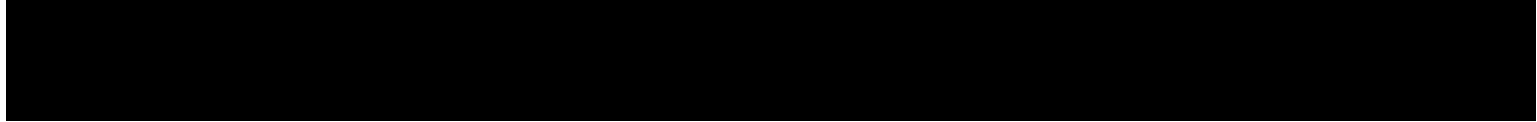
RESULTS OF OPERATIONS

**GAS-NORTH ACCUMULATED DEPRECIATION**  
For Twelve Months Ended December 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
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended December 31, 2016
Ending Balance Basis

Report ID: <b>G-AAMT-12E</b>
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AVISTA UTILITIES

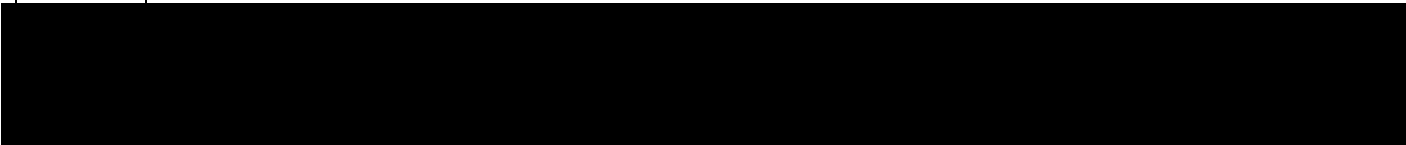
Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	E													
Misc Intangible Plt (303000)	E													
<b>Total Production/Transmission</b>														
<b>Distribution</b>														
Franchises (302000)	E													
Misc Intangible Plt (303000)	E													
<b>Total Distribution</b>														
<b>General Plant - 303000</b>														
7,4	C													
9,4	C													
	G													
	G													
	G													
<b>Total General Plant - 303000</b>														
<b>Miscellaneous IT Intangible Plant - 3031</b>														
7,4	C													
9,4	C													
9	C													
	E													
	E													
	E													
8,4	G													
4	G													
	G													
<b>Total Miscellaneous IT Intangible Plant</b>														
<b>Gas Underground Storage</b>														
1	G													
<b>Total Gas Underground Storage</b>														
<b>General Plant - 390200, 396200</b>														
7,4	C													
9	C													
9	C													
4	E													
	E													
	G													
	G													
<b>Total General Plant - 390200, 396200</b>														
<b>Total Accumulated Amortization</b>														
<b>Allocation Ratios:</b>														
<b>Service -</b>		Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>				Washington		Idaho		

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended December 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 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
	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 & Improve												
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 & 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>												
	392XXX	Transportation Equipme												
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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 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
	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-F
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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended December 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	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													
		<u>TOTAL ACCOUNT</u>													
	303100	Misc 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													
		<u>TOTAL ACCOUNT</u>													
	303110	Misc Intangible Plant--													
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													
		<u>TOTAL ACCOUNT</u>													
	303115	Misc Intangible Plant--													
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													
		<u>TOTAL ACCOUNT</u>													
		<u>TOTAL</u>													

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (				
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  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended December 31, 2016  
 Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon			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-COLST										
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY										
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIAN										
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANC										
99	163998 COMMON WORKING CAPITAL										
99	163999 INVESTOR-SUPPLIED WORKING CAPITA										
	<u>TOTAL</u>										

ALLOCATION RATIOS:

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