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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS RATE OF RETURN</b>                | <b>G-ROR-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description                              | System        | Washington    | Idaho         |
|-------------------|--|---------------|---------------|---------------|
| G-OPS             | Gas Net Operating Income (Loss)          | 37,008,709    | 24,891,154    | 12,117,555    |
|                   | Adjustments                              |               |               |               |
|                   | Adjusted Gas Net Operating Income (Loss) | 37,008,709    | 24,891,154    | 12,117,555    |
| G-APL             | Gas Net Adjusted Rate Base               | 492,244,671   | 337,367,419   | 154,877,252   |
|                   | <b>RATE OF RETURN</b>                    | <b>7.518%</b> | <b>7.378%</b> | <b>7.824%</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 January 31, 2018  
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                           | 01-01-2014 thru 12-31-2016 | <b>100.000%</b>                | <b>69.060%</b>                | <b>30.940%</b>               |
| 2     | Input | Number of Customers<br>Percent                   | 1-01-2018 thru 01-31-2018  | 246,810<br><b>100.000%</b>     | 163,685<br><b>66.320%</b>     | 83,125<br><b>33.680%</b>     |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 02-01-2017 thru 01-31-2018 | 13,938,532<br><b>100.000%</b>  | 9,609,652<br><b>68.943%</b>   | 4,328,880<br><b>31.057%</b>  |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2017 thru 12-31-2017 |                                |                               |                              |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 5,930,382                      | 4,118,312                     | 1,812,070                    |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 11,374,484                     | 9,551,568                     | 1,822,916                    |
|       |       | Total  |                            | 17,304,866                     | 13,669,880                    | 3,634,986                    |
|       |       | Percentage                                       |                            | 100.000%                       | 78.994%                       | 21.006%                      |
|       |       | Direct Labor                                     |                            |                                |                               |                              |
|       |       | Amount: Accounts 798 - 894                       |                            | 8,201,570                      | 5,627,722                     | 2,573,848                    |
|       |       | Amount: Accounts 901 - 935                       |                            | 3,098,919                      | 2,575,893                     | 523,026                      |
|       |       | Total  |                            | 11,300,489                     | 8,203,615                     | 3,096,874                    |
|       |       | Percentage                                       |                            | 100.000%                       | 72.595%                       | 27.405%                      |
|       |       | Total Number of Customers                        |                            | 245,616                        | 162,739                       | 82,877                       |
|       |       | Percentage                                       |                            | 100.000%                       | 66.257%                       | 33.743%                      |
|       |       | Total Direct Plant                               |                            | 468,527,956                    | 316,575,420                   | 151,952,536                  |
|       |       | Percentage                                       |                            | 100.000%                       | 67.568%                       | 32.432%                      |
| 4     |       | Total Four Factor Allocators                     |                            | 400.000%                       | 285.415%                      | 114.585%                     |
|       |       | Percent  |                            | <b>100.000%</b>                | <b>71.354%</b>                | <b>28.646%</b>               |
| 6     | Input | Actual Therms Purchased<br>Percent               | 02-01-2017 thru 01-31-2018 | 270,269,642<br><b>100.000%</b> | 184,421,681<br><b>68.236%</b> | 85,847,961<br><b>31.764%</b> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

| Input | Elec/Gas North/Oregon 4-Factor              | 01-01-2017 thru 12-31-2017 | Total              | Electric           | Gas North         | Oregon Gas       |
|-------|---|----------------------------|--------------------|--------------------|-------------------|------------------|
|       | Direct O & M Accts 500 - 894                |                            | 74,561,528         | 62,492,356         | 8,088,844         | 3,980,328        |
|       | Direct O & M Accts 901 - 935                |                            | 51,344,851         | 35,523,672         | 10,602,829        | 5,218,350        |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,153,393          | 3,464,837          | 1,688,556         | XXXXXX           |
|       | Adjustments                                 |                            | 0                  |                    |                   |                  |
|       | <b>Total</b>                                |                            | <b>131,059,772</b> | <b>101,480,865</b> | <b>20,380,229</b> | <b>9,198,678</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>77.431%</b>     | <b>15.550%</b>    | <b>7.019%</b>    |
|       | Direct Labor Accts 500 - 894                |                            | 74,226,505         | 55,932,706         | 12,828,428        | 5,465,371        |
|       | Direct Labor Accts 901 - 935                |                            | 6,185,979          | 3,809,731          | 197,120           | 2,179,128        |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 11,137,496         | 7,407,915          | 3,729,581         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>91,549,980</b>  | <b>67,150,352</b>  | <b>16,755,129</b> | <b>7,644,499</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>73.348%</b>     | <b>18.302%</b>    | <b>8.350%</b>    |
|       | Number of Customers at                      |                            | 729,596            | 382,273            | 245,616           | 101,707          |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>52.395%</b>     | <b>33.665%</b>    | <b>13.940%</b>   |
|       | Net Direct Plant                            |                            | 3,427,085,391      | 2,651,455,641      | 503,067,746       | 272,562,004      |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>77.368%</b>     | <b>14.679%</b>    | <b>7.953%</b>    |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>280.542%</b>    | <b>82.196%</b>    | <b>37.262%</b>   |
|       | <b>Average (CD AA)</b>                      |                            | <b>100.000%</b>    | <b>70.135%</b>     | <b>20.549%</b>    | <b>9.316%</b>    |

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor                   | 01-01-2017 thru 12-31-2017 | Total             | Electric      | Gas North         | Oregon Gas       |
|-------|---|----------------------------|-------------------|---------------|-------------------|------------------|
|       | Direct O & M Accts 580 - 894                |                            | 11,502,745        | 0             | 7,709,221         | 3,793,524        |
|       | Direct O & M Accts 901 - 935                |                            | 15,449,456        | 0             | 10,353,713        | 5,095,743        |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,688,556         | 0             | 1,688,556         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>28,640,757</b> | <b>0</b>      | <b>19,751,490</b> | <b>8,889,267</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>68.963%</b>    | <b>31.037%</b>   |
|       | Direct Labor Accts 580 - 894                |                            | 13,255,885        | 0             | 9,295,618         | 3,960,267        |
|       | Direct Labor Accts 901 - 935                |                            | 1,818,322         | 0             | 150,838           | 1,667,484        |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 3,729,581         | 0             | 3,729,581         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>18,803,788</b> | <b>0</b>      | <b>13,176,037</b> | <b>5,627,751</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>70.071%</b>    | <b>29.929%</b>   |
|       | Number of Customers at                      |                            | 347,323           | 0             | 245,616           | 101,707          |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>70.717%</b>    | <b>29.283%</b>   |
|       | Net Direct Plant                            |                            | 764,182,162       | 0             | 492,888,057       | 271,294,105      |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>64.499%</b>    | <b>35.501%</b>   |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>274.250%</b>   | <b>125.750%</b>  |
|       | <b>Average (GD AA)</b>                      |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>68.562%</b>    | <b>31.438%</b>   |

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended January 31, 2018

Ending Balance Basis

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

AVISTA UTILITIES

| Input | Elec/Gas North 4-Factor              | 01-01-2017 thru 12-31-2017 | Total           | Electric       | Gas North      | Oregon Gas    |
|-------|--------------------------------------|----------------------------|-----------------|----------------|----------------|---------------|
|       | Direct O & M Accts 580 - 894         |                            | 70,589,908      | 62,492,356     | 8,097,552      | 0             |
|       | Direct O & M Accts 901 - 935         |                            | 46,132,231      | 35,523,672     | 10,608,559     | 0             |
|       | Adjustments                          |                            | 0               | 0              | 0              | 0             |
|       | Total                                |                            | 116,722,139     | 98,016,028     | 18,706,111     | 0             |
|       | Percentage                           |                            | 100.000%        | 83.974%        | 16.026%        | 0.000%        |
|       | Direct Labor Accts 580 - 894         |                            | 68,682,217      | 55,932,706     | 12,749,511     | 0             |
|       | Direct Labor Accts 901 - 935         |                            | 4,343,072       | 3,809,731      | 533,341        | 0             |
|       | Total                                |                            | 73,025,289      | 59,742,437     | 13,282,852     | 0             |
|       | Percentage                           |                            | 100.000%        | 81.811%        | 18.189%        | 0.000%        |
|       | Number of Customers at               |                            | 627,889         | 382,273        | 245,616        | 0             |
|       | Percentage                           |                            | 100.000%        | 60.882%        | 39.118%        | 0.000%        |
|       | Net Direct Plant                     |                            | 3,118,486,683   | 2,625,598,626  | 492,888,057    | 0             |
|       | Percentage                           |                            | 100.000%        | 84.195%        | 15.805%        | 0.000%        |
|       | Total Percentages                    |                            | 400.000%        | 310.861%       | 89.139%        | 0.000%        |
| 9     | Average (CD AN/ID/WA)                |                            | <b>100.000%</b> | <b>77.714%</b> | <b>22.286%</b> | <b>0.000%</b> |
| JP    | Gas North/Oregon JP Factor %         | 01-01-2017 thru 12-31-2017 | 100.000%        | 0.000%         | 90.350%        | 9.650%        |
| 10    | Actual Annual Throughput Percent     | 01-01-2017 thru 12-31-2017 | 279,247,994     | 190,413,141    | 88,834,853     |               |
|       |                                      |                            | <b>100.000%</b> | <b>68.188%</b> | <b>31.812%</b> |               |
| 11    | Book Depreciation Percent            | 02-01-2017 thru 01-31-2018 | 21,486,073      | 14,646,491     | 6,839,582      |               |
|       |                                      |                            | <b>100.000%</b> | <b>68.167%</b> | <b>31.833%</b> |               |
| 12    | Net Gas Plant (before ADFIT) Percent | 1-01-2018 thru 01-31-2018  | 579,234,956     | 395,956,314    | 183,278,642    |               |
|       |                                      |                            | <b>100.000%</b> | <b>68.358%</b> | <b>31.642%</b> |               |
| 13    | G-PLT Net Gas General Plant Percent  | 1-01-2018 thru 01-31-2018  | 65,283,405      | 48,031,509     | 17,251,896     |               |
|       |                                      |                            | <b>100.000%</b> | <b>73.574%</b> | <b>26.426%</b> |               |
| 14    | Net Allocated Schedule M's Percent   | 02-01-2017 thru 01-31-2018 | -46,955,483     | -31,701,818    | -15,253,665    |               |
|       |                                      |                            | <b>100.000%</b> | <b>67.515%</b> | <b>32.485%</b> |               |
| 99    | Input Not Allocated                  |                            | 0.000%          | 0.000%         | 0.000%         |               |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

|           |  | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO ***** |                  |                   |
|-----------|--|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|-------------------|------------------|-------------------|
| Ref/Basis | Account Description                            | Direct             | Allocated          | Total              | Direct                 | Allocated          | Total              | Direct            | Allocated        | Total             |
|           | <b>REVENUES</b>                                |                    |                    |                    |                        |                    |                    |                   |                  |                   |
|           | <b>SALES OF GAS:</b>                           |                    |                    |                    |                        |                    |                    |                   |                  |                   |
| 99        | 480000 Residential                             | 153,108,298        | 0                  | 153,108,298        | 108,196,066            | 0                  | 108,196,066        | 44,912,232        | 0                | 44,912,232        |
| 99        | 4812XX Commercial - Firm & Interruptible       | 71,618,703         | 0                  | 71,618,703         | 51,500,813             | 0                  | 51,500,813         | 20,117,890        | 0                | 20,117,890        |
| 99        | 4813XX Industrial-Firm                         | 3,233,966          | 0                  | 3,233,966          | 1,925,235              | 0                  | 1,925,235          | 1,308,731         | 0                | 1,308,731         |
| 99        | 481400 Interruptible                           | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                 | 0                | 0                 |
| 99        | 484000 Interdepartmental Revenue               | 288,677            | 0                  | 288,677            | 257,155                | 0                  | 257,155            | 31,522            | 0                | 31,522            |
| 99        | 499XXX Unbilled Revenue                        | (5,400,982)        | 0                  | (5,400,982)        | (4,202,868)            | 0                  | (4,202,868)        | (1,198,114)       | 0                | (1,198,114)       |
|           | <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>       | <b>222,848,662</b> | <b>0</b>           | <b>222,848,662</b> | <b>157,676,401</b>     | <b>0</b>           | <b>157,676,401</b> | <b>65,172,261</b> | <b>0</b>         | <b>65,172,261</b> |
|           | <b>OTHER OPERATING REVENUES:</b>               |                    |                    |                    |                        |                    |                    |                   |                  |                   |
| 99        | 483XXX Sales for Resale                        | 77,746,666         | 0                  | 77,746,666         | 52,091,661             | 0                  | 52,091,661         | 25,655,005        | 0                | 25,655,005        |
| 4         | 488000 Miscellaneous Service Revenues          | 17,759             | 0                  | 17,759             | 8,911                  | 0                  | 8,911              | 8,848             | 0                | 8,848             |
| 99        | 4893XX Transportation Revenues                 | 5,778,450          | 0                  | 5,778,450          | 5,193,844              | 0                  | 5,193,844          | 584,606           | 0                | 584,606           |
| 99        | 493000 Rent from Gas Property                  | 2,384              | 0                  | 2,384              | 2,384                  | 0                  | 2,384              | 0                 | 0                | 0                 |
| 4         | 495XXX Other Gas Revenues                      | 1,049,111          | 398,189            | 1,447,300          | 134,593                | 284,124            | 418,717            | 914,518           | 114,065          | 1,028,583         |
| 99        | 496100 Provision for Rate Refund               | (2,392,142)        | 0                  | (2,392,142)        | (2,392,142)            | 0                  | (2,392,142)        | 0                 | 0                | 0                 |
| 99        | 496110 Provision for Rate Refund-Tax Reform    | (135,941)          | (2,140,482)        | (2,276,423)        | (89,210)               | (1,419,568)        | (1,508,778)        | (46,731)          | (720,914)        | (767,645)         |
|           | <b>TOTAL OTHER OPERATING REVENUES</b>          | <b>82,066,287</b>  | <b>(1,742,293)</b> | <b>80,323,994</b>  | <b>54,950,041</b>      | <b>(1,135,444)</b> | <b>53,814,597</b>  | <b>27,116,246</b> | <b>(606,849)</b> | <b>26,509,397</b> |
|           | <b>TOTAL GAS REVENUES</b>                      | <b>304,914,949</b> | <b>(1,742,293)</b> | <b>303,172,656</b> | <b>212,626,442</b>     | <b>(1,135,444)</b> | <b>211,490,998</b> | <b>92,288,507</b> | <b>(606,849)</b> | <b>91,681,658</b> |
|           | <b>PRODUCTION EXPENSES:</b>                    |                    |                    |                    |                        |                    |                    |                   |                  |                   |
| G-804     | 804/805 City Gate Purchases                    | 153,478,263        | 0                  | 153,478,263        | 103,988,581            | 0                  | 103,988,581        | 49,489,682        | 0                | 49,489,682        |
| 99        | 808XXX Net Natural Gas Storage Transactions    | (2,921,707)        | 0                  | (2,921,707)        | (1,545,476)            | 0                  | (1,545,476)        | (1,376,231)       | 0                | (1,376,231)       |
| 99        | 811000 Gas Used for Products Extraction        | (754,668)          | 0                  | (754,668)          | (511,350)              | 0                  | (511,350)          | (243,318)         | 0                | (243,318)         |
| 10        | 813000 Other Gas Expenses                      | 0                  | 1,241,011          | 1,241,011          | 0                      | 846,221            | 846,221            | 0                 | 394,790          | 394,790           |
| 99        | 813010 Gas Technology Institute (GTI) Expenses | 112,695            | 0                  | 112,695            | 79,189                 | 0                  | 79,189             | 33,506            | 0                | 33,506            |
|           | <b>TOTAL PRODUCTION EXPENSES</b>               | <b>149,914,583</b> | <b>1,241,011</b>   | <b>151,155,594</b> | <b>102,010,944</b>     | <b>846,221</b>     | <b>102,857,165</b> | <b>47,903,639</b> | <b>394,790</b>   | <b>48,298,429</b> |
|           | <b>UNDERGROUND STORAGE EXPENSES:</b>           |                    |                    |                    |                        |                    |                    |                   |                  |                   |
| 1         | 814000 Supervision & Engineering               | 0                  | 25,253             | 25,253             | 0                      | 17,440             | 17,440             | 0                 | 7,813            | 7,813             |
| 1         | 824000 Other Expenses                          | 0                  | 800,875            | 800,875            | 0                      | 553,084            | 553,084            | 0                 | 247,791          | 247,791           |
| 1         | 837000 Other Equipment                         | 0                  | 728,640            | 728,640            | 0                      | 503,199            | 503,199            | 0                 | 225,441          | 225,441           |
|           | <b>TOTAL UNDERGROUND STORAGE OPER EXP</b>      | <b>0</b>           | <b>1,554,768</b>   | <b>1,554,768</b>   | <b>0</b>               | <b>1,073,723</b>   | <b>1,073,723</b>   | <b>0</b>          | <b>481,045</b>   | <b>481,045</b>    |
| G-DEPX    | Depreciation Expense-Underground Storage       | 0                  | 785,236            | 785,236            | 0                      | 542,284            | 542,284            | 0                 | 242,952          | 242,952           |
| G-AMTX    | Amortization Expense-Underground Storage       | 0                  | 227                | 227                | 0                      | 157                | 157                | 0                 | 70               | 70                |
| G-OTX     | Taxes Other Than FIT                           | 0                  | 98,084             | 98,084             | 0                      | 67,737             | 67,737             | 0                 | 30,347           | 30,347            |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description                           | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |         |
|-------------------|---------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|---------|
|                   |                                       | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total   |
|                   | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA | 0                  | 883,547   | 883,547   | 0                      | 610,178   | 610,178   | 0                 | 273,369   | 273,369 |
|                   | TOTAL UNDERGROUND STORAGE EXPENSES    | 0                  | 2,438,315 | 2,438,315 | 0                      | 1,683,901 | 1,683,901 | 0                 | 754,414   | 754,414 |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description                                | ***** SYSTEM *****                 |                   |                  | ***** WASHINGTON ***** |                   |                  | ***** IDAHO ***** |                   |                  |                   |
|-------------------|--|------------------------------------|-------------------|------------------|------------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
|                   |  | Direct                             | Allocated         | Total            | Direct                 | Allocated         | Total            | Direct            | Allocated         | Total            |                   |
|                   | <b>DISTRIBUTION EXPENSES:</b>              |                                    |                   |                  |                        |                   |                  |                   |                   |                  |                   |
|                   | <b>OPERATION</b>                           |                                    |                   |                  |                        |                   |                  |                   |                   |                  |                   |
| 3                 | 870000                                     | Supervision & Engineering          | 455,602           | 1,279,504        | 1,735,106              | 325,312           | 882,128          | 1,207,440         | 130,290           | 397,376          | 527,666           |
| 3                 | 871000                                     | Distribution Load Dispatching      | 0                 | 0                | 0                      | 0                 | 0                | 0                 | 0                 | 0                | 0                 |
| 3                 | 874000                                     | Mains & Services Expenses          | 3,657,677         | 1,093,634        | 4,751,311              | 2,323,434         | 753,984          | 3,077,418         | 1,334,243         | 339,650          | 1,673,893         |
| 3                 | 875000                                     | Measuring & Reg Sta Exp-General    | 139,961           | 0                | 139,961                | 94,370            | 0                | 94,370            | 45,591            | 0                | 45,591            |
| 3                 | 876000                                     | Measuring & Reg Sta Exp-Industrial | 15,592            | 0                | 15,592                 | 10,611            | 0                | 10,611            | 4,981             | 0                | 4,981             |
| 3                 | 877000                                     | Measuring & Reg Sta Exp-City Gate  | 131,403           | 0                | 131,403                | 61,225            | 0                | 61,225            | 70,178            | 0                | 70,178            |
| 3                 | 878000                                     | Meter & House Regulator Expenses   | 515,614           | 0                | 515,614                | 316,727           | 0                | 316,727           | 198,887           | 0                | 198,887           |
| 3                 | 879000                                     | Customer Installation Expenses     | 1,981,367         | 95,466           | 2,076,833              | 1,298,750         | 65,817           | 1,364,567         | 682,617           | 29,649           | 712,266           |
| 3                 | 880000                                     | Other Expenses                     | 1,590,720         | 589,231          | 2,179,951              | 1,189,640         | 406,234          | 1,595,874         | 401,080           | 182,997          | 584,077           |
| 3                 | 881000                                     | Rents                              | 0                 | 44,229           | 44,229                 | 0                 | 30,493           | 30,493            | 0                 | 13,736           | 13,736            |
|                   | <b>MAINTENANCE</b>                         |                                    |                   |                  |                        |                   |                  |                   |                   |                  |                   |
| 3                 | 885000                                     | Supervision & Engineering          | 200,938           | 0                | 200,938                | 112,976           | 0                | 112,976           | 87,962            | 0                | 87,962            |
| 3                 | 887000                                     | Mains                              | 1,227,868         | 442              | 1,228,310              | 883,835           | 305              | 884,140           | 344,033           | 137              | 344,170           |
| 3                 | 889000                                     | Measuring & Reg Sta Exp-General    | 247,065           | 11,413           | 258,478                | 165,582           | 7,868            | 173,450           | 81,483            | 3,545            | 85,028            |
| 3                 | 890000                                     | Measuring & Reg Sta Exp-Industrial | 962,085           | 13,213           | 975,298                | 927,085           | 9,109            | 936,194           | 35,000            | 4,104            | 39,104            |
| 3                 | 891000                                     | Measuring & Reg Sta Exp-City Gate  | 83,686            | 0                | 83,686                 | 53,136            | 0                | 53,136            | 30,550            | 0                | 30,550            |
| 3                 | 892000                                     | Services                           | 1,309,518         | 0                | 1,309,518              | 880,782           | 0                | 880,782           | 428,736           | 0                | 428,736           |
| 3                 | 893000                                     | Meters & House Regulators          | 1,416,647         | 643,973          | 2,060,620              | 966,096           | 443,974          | 1,410,070         | 450,551           | 199,999          | 650,550           |
| 3                 | 894000                                     | Other Equipment                    | 2,789             | 244,283          | 247,072                | 91                | 168,416          | 168,507           | 2,698             | 75,867           | 78,565            |
|                   | <b>TOTAL DISTRIBUTION OPERATING EXP</b>    |                                    | <b>13,938,532</b> | <b>4,015,388</b> | <b>17,953,920</b>      | <b>9,609,652</b>  | <b>2,768,328</b> | <b>12,377,980</b> | <b>4,328,880</b>  | <b>1,247,060</b> | <b>5,575,940</b>  |
| G-DEPX            | Depreciation Expense-Distribution          |                                    | 15,886,683        | 64,599           | 15,951,282             | 10,674,189        | 44,080           | 10,718,269        | 5,212,494         | 20,519           | 5,233,013         |
| G-OTX             | Taxes Other Than FIT                       |                                    | 17,865,424        | 0                | 17,865,424             | 14,958,651        | 0                | 14,958,651        | 2,906,773         | 0                | 2,906,773         |
|                   | <b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b> |                                    | <b>33,752,107</b> | <b>64,599</b>    | <b>33,816,706</b>      | <b>25,632,840</b> | <b>44,080</b>    | <b>25,676,920</b> | <b>8,119,267</b>  | <b>20,519</b>    | <b>8,139,786</b>  |
|                   | <b>TOTAL DISTRIBUTION EXPENSES</b>         |                                    | <b>47,690,639</b> | <b>4,079,987</b> | <b>51,770,626</b>      | <b>35,242,492</b> | <b>2,812,408</b> | <b>38,054,900</b> | <b>12,448,147</b> | <b>1,267,579</b> | <b>13,715,726</b> |



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| <b>RESULTS OF OPERATIONS</b>             | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                  | ***** SYSTEM ***** |                  |                   | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                  |                  |
|-----------|---------|--|--------------------|------------------|-------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|
|           |         |  | Direct             | Allocated        | Total             | Direct                 | Allocated        | Total            | Direct            | Allocated        | Total            |
|           |         | <b>CUSTOMER ACCOUNTS EXPENSES:</b>           |                    |                  |                   |                        |                  |                  |                   |                  |                  |
| 2         | 901000  | Supervision                                  | 0                  | 147,811          | 147,811           | 0                      | 98,028           | 98,028           | 0                 | 49,783           | 49,783           |
| 2         | 902000  | Meter Reading Expenses                       | 1,930,568          | 112,974          | 2,043,542         | 1,793,024              | 74,924           | 1,867,948        | 137,544           | 38,050           | 175,594          |
| 2         | 903XXX  | Customer Records & Collection Expenses       | 1,251,438          | 4,891,110        | 6,142,548         | 871,481                | 3,243,784        | 4,115,265        | 379,957           | 1,647,326        | 2,027,283        |
| 2         | 904000  | Uncollectible Accounts                       | 0                  | 1,733,977        | 1,733,977         | 0                      | 1,149,974        | 1,149,974        | 0                 | 584,003          | 584,003          |
| 2         | 905000  | Misc Customer Accounts                       | 0                  | 157,727          | 157,727           | 0                      | 104,605          | 104,605          | 0                 | 53,122           | 53,122           |
|           |         | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>      | <b>3,182,006</b>   | <b>7,043,599</b> | <b>10,225,605</b> | <b>2,664,505</b>       | <b>4,671,315</b> | <b>7,335,820</b> | <b>517,501</b>    | <b>2,372,284</b> | <b>2,889,785</b> |
|           |         | <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b> |                    |                  |                   |                        |                  |                  |                   |                  |                  |
| G-908     | 908XXX  | Customer Assistance Expenses                 | 8,960,980          | 171,963          | 9,132,943         | 7,586,846              | 114,046          | 7,700,892        | 1,374,134         | 57,917           | 1,432,051        |
| 2         | 909000  | Advertising                                  | 3,766              | 619,621          | 623,387           | 3,633                  | 410,933          | 414,566          | 133               | 208,688          | 208,821          |
| 2         | 910000  | Misc Customer Service & Info Exp             | 0                  | 183,325          | 183,325           | 0                      | 121,581          | 121,581          | 0                 | 61,744           | 61,744           |
|           |         | <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b> | <b>8,964,746</b>   | <b>974,909</b>   | <b>9,939,655</b>  | <b>7,590,479</b>       | <b>646,560</b>   | <b>8,237,039</b> | <b>1,374,267</b>  | <b>328,349</b>   | <b>1,702,616</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>         |

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| <b>RESULTS OF OPERATIONS</b>             | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis Account                             | Description | ***** SYSTEM *****                                  |                    |                   | ***** WASHINGTON ***** |                    |                   | ***** IDAHO *****  |                   |                   |                   |
|---|-------------|---|--------------------|-------------------|------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
|   |             | Direct  | Allocated          | Total             | Direct                 | Allocated          | Total             | Direct             | Allocated         | Total             |                   |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |             |   |                    |                   |                        |                    |                   |                    |                   |                   |                   |
| 4   | 920000      | Salaries  | 148,127            | 8,861,437         | 9,009,564              | 99,787             | 6,322,990         | 6,422,777          | 48,340            | 2,538,447         | 2,586,787         |
| 4   | 921000      | Office Supplies & Expenses                          | 5,978              | 1,116,059         | 1,122,037              | 5,978              | 796,353           | 802,331            | 0                 | 319,706           | 319,706           |
| 4   | 922000      | Admin. Expenses Transferred - Credit                | 0                  | (18,648)          | (18,648)               | 0                  | (13,306)          | (13,306)           | 0                 | (5,342)           | (5,342)           |
| 4   | 923000      | Outside Services Employed                           | 95,055             | 2,071,088         | 2,166,143              | 95,055             | 1,477,804         | 1,572,859          | 0                 | 593,284           | 593,284           |
| 4   | 924000      | Property Insurance Premium                          | 0                  | 290,310           | 290,310                | 0                  | 207,148           | 207,148            | 0                 | 83,162            | 83,162            |
| 4   | 925XXX      | Injuries and Damages                                | 4,708              | 841,237           | 845,945                | 4,619              | 600,256           | 604,875            | 89                | 240,981           | 241,070           |
| 4   | 926XXX      | Employee Pensions and Benefits                      | 615                | 389,346           | 389,961                | 615                | 277,814           | 278,429            | 0                 | 111,532           | 111,532           |
| 4   | 928000      | Regulatory Commission Expenses                      | 859,567            | 273,483           | 1,133,050              | 619,755            | 195,141           | 814,896            | 239,812           | 78,342            | 318,154           |
| 4   | 930000      | Miscellaneous General Expenses                      | 39,313             | 1,002,749         | 1,042,062              | 28,098             | 715,502           | 743,600            | 11,215            | 287,247           | 298,462           |
| 4   | 931000      | Rents   | 7,316              | 195,795           | 203,111                | 7,316              | 139,708           | 147,024            | 0                 | 56,087            | 56,087            |
| 4   | 935000      | Maintenance of General Plant                        | 365,596            | 2,828,351         | 3,193,947              | 281,052            | 2,018,142         | 2,299,194          | 84,544            | 810,209           | 894,753           |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |             |   | <b>1,526,275</b>   | <b>17,851,207</b> | <b>19,377,482</b>      | <b>1,142,275</b>   | <b>12,737,552</b> | <b>13,879,827</b>  | <b>384,000</b>    | <b>5,113,655</b>  | <b>5,497,655</b>  |
| G-DEPX  |             | Depreciation Expense-General Plant                  | 357,601            | 4,391,954         | 4,749,555              | 252,103            | 3,133,835         | 3,385,938          | 105,498           | 1,258,119         | 1,363,617         |
| G-AMTX  |             | Amortization Expense - General Plant - 303000       | 39,804             | 125,242           | 165,046                | 24,862             | 89,365            | 114,227            | 14,942            | 35,877            | 50,819            |
| G-AMTX  |             | Amortization Expense - Misc IT Intangible Plant - 3 | 4,145              | 5,100,742         | 5,104,887              | 0                  | 3,639,583         | 3,639,583          | 4,145             | 1,461,159         | 1,465,304         |
| G-AMTX  |             | Amortization Expense-General Plant - 390200, 390    | 0                  | 0                 | 0                      | 0                  | 0                 | 0                  | 0                 | 0                 | 0                 |
| 99  | 407025      | WA GRC Jackson Prairie O&M Deferral                 | 0                  | 0                 | 0                      | 0                  | 0                 | 0                  | 0                 | 0                 | 0                 |
| 99  | 407229      | Idaho Earnings Test Amortization                    | (404)              | 0                 | (404)                  | 0                  | 0                 | 0                  | (404)             | 0                 | (404)             |
| 99  | 407335      | DSIT Amortization - ID                              | 0                  | 0                 | 0                      | 0                  | 0                 | 0                  | 0                 | 0                 | 0                 |
| 99  | 407368      | Project Compass Amortization                        | 168,136            | 0                 | 168,136                | 0                  | 0                 | 0                  | 168,136           | 0                 | 168,136           |
| 99  | 407414      | Regulatory Credits-Deferral-FISERVE                 | (235,331)          | 0                 | (235,331)              | (161,559)          | 0                 | (161,559)          | (73,772)          | 0                 | (73,772)          |
| 99  | 407425      | WA GRC Jackson Prairie Deferral                     | 0                  | 0                 | 0                      | 0                  | 0                 | 0                  | 0                 | 0                 | 0                 |
| 99  | 407436      | MDM System  | (192,203)          | 0                 | (192,203)              | (192,203)          | 0                 | (192,203)          | 0                 | 0                 | 0                 |
| 99  | 407468      | Project Compass Deferral - ID                       | 0                  | 0                 | 0                      | 0                  | 0                 | 0                  | 0                 | 0                 | 0                 |
| <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>  |             |   | <b>141,748</b>     | <b>9,617,938</b>  | <b>9,759,686</b>       | <b>(76,797)</b>    | <b>6,862,783</b>  | <b>6,785,986</b>   | <b>218,545</b>    | <b>2,755,155</b>  | <b>2,973,700</b>  |
| <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>     |             |   | <b>1,668,023</b>   | <b>27,469,145</b> | <b>29,137,168</b>      | <b>1,065,478</b>   | <b>19,600,335</b> | <b>20,665,813</b>  | <b>602,545</b>    | <b>7,868,810</b>  | <b>8,471,355</b>  |
| <b>TOTAL EXPENSES BEFORE FIT</b>              |             |   | <b>211,419,997</b> | <b>43,246,966</b> | <b>254,666,963</b>     | <b>148,573,898</b> | <b>30,260,740</b> | <b>178,834,638</b> | <b>62,846,099</b> | <b>12,986,226</b> | <b>75,832,325</b> |
| <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b> |             |   |                    |                   | <b>48,505,693</b>      |                    |                   | <b>32,656,360</b>  |                   | <b>15,849,333</b> |                   |
| G-FIT   |             | FEDERAL INCOME TAX                                  |                    |                   | 1,440,421              |                    |                   | 565,927            |                   | 874,494           |                   |
| G-FIT   |             | DEFERRED FEDERAL INCOME TAX                         |                    |                   | 10,076,627             |                    |                   | 7,214,111          |                   | 2,862,516         |                   |
| G-FIT   |             | AMORTIZED INVESTMENT TAX CREDIT                     |                    |                   | (20,064)               |                    |                   | (14,832)           |                   | (5,232)           |                   |
| <b>GAS NET OPERATING INCOME (LOSS)</b>        |             |   |                    |                   | <b>37,008,709</b>      |                    |                   | <b>24,891,154</b>  |                   | <b>12,117,555</b> |                   |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>           | <b>G-OPS-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

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

ALLOCATION RATIOS:

|          |                                       |  |          |  |         |  |         |  |  |  |
|----------|---------------------------------------|--|----------|--|---------|--|---------|--|--|--|
| G-ALL 1  | System Contract Demand                |  | 100.000% |  | 69.060% |  | 30.940% |  |  |  |
| G-ALL 2  | Number of Customers                   |  | 100.000% |  | 66.320% |  | 33.680% |  |  |  |
| G-ALL 3  | Direct Distribution Operating Expense |  | 100.000% |  | 68.943% |  | 31.057% |  |  |  |
| G-ALL 4  | Jurisdictional 4-Factor Ratio         |  | 100.000% |  | 71.354% |  | 28.646% |  |  |  |
| G-ALL 10 | Actual Annual Throughput              |  | 100.000% |  | 68.188% |  | 31.812% |  |  |  |
| G-ALL 99 | Not Allocated                         |  | 0.000%   |  | 0.000%  |  | 0.000%  |  |  |  |

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>GAS ALLOCATION OF OTHER REVENUE</b>   | <b>G-495-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| 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-Miscellaneous      | 55,679             | 398,189        | 453,868          | 55,524                 | 284,124        | 339,648        | 155               | 114,065        | 114,220          |
| 4         | 495028  | Deferred Exchange Reservation        | 4,500,001          | 0              | 4,500,001        | 3,020,588              | 0              | 3,020,588      | 1,479,413         | 0              | 1,479,413        |
| 4         | 495100  | Entitlement Penalties                | 0                  | 0              | 0                | 0                      | 0              | 0              | 0                 | 0              | 0                |
| 4         | 495280  | Other Gas Rev-Decoupling Mechanism   | 0                  | 0              | 0                | 0                      | 0              | 0              | 0                 | 0              | 0                |
| 99        | 495311  | Contra Decoupling Deferral           | 943,242            | 0              | 943,242          | 269,346                | 0              | 269,346        | 673,896           | 0              | 673,896          |
| 4         | 495328  | Residential Decoupling Deferral      | 1,723,060          | 0              | 1,723,060        | 1,670,932              | 0              | 1,670,932      | 52,128            | 0              | 52,128           |
| 4         | 495329  | Amortization Res Decoupling Deferral | (5,575,008)        | 0              | (5,575,008)      | (4,914,473)            | 0              | (4,914,473)    | (660,535)         | 0              | (660,535)        |
| 4         | 495338  | Non-Res Decoupling Deferred Rev      | 979,053            | 0              | 979,053          | 1,468,226              | 0              | 1,468,226      | (489,173)         | 0              | (489,173)        |
| 4         | 495339  | Amortization Non-Res Decoupling      | (1,576,916)        | 0              | (1,576,916)      | (1,435,550)            | 0              | (1,435,550)    | (141,366)         | 0              | (141,366)        |
| 4         | 495600  | Other Gas Revenue-DSM Lost Margin    | 0                  | 0              | 0                | 0                      | 0              | 0              | 0                 | 0              | 0                |
| 4         | 495680  | Other Gas Revenue-Margin Reduction   | 0                  | 0              | 0                | 0                      | 0              | 0              | 0                 | 0              | 0                |
| 4         | 495711  | Other Gas Revenue-Glendale System    | 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 Revenues     | 0                  | 0              | 0                | 0                      | 0              | 0              | 0                 | 0              | 0                |
|           |         | <b>TOTAL OTHER GAS REVENUES</b>      | <b>1,049,111</b>   | <b>398,189</b> | <b>1,447,300</b> | <b>134,593</b>         | <b>284,124</b> | <b>418,717</b> | <b>914,518</b>    | <b>114,065</b> | <b>1,028,583</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 71.354% | 28.646% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ALLOCATION OF PURCHASED GAS COSTS</b> | <b>G-804-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basi | Account | Description                          | ***** SYSTEM ***** |           |                    | ***** WASHINGTON ***** |           |                    | ***** IDAHO ***** |           |                   |
|----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
|          |         |                                      | Direct             | Allocated | Total              | Direct                 | Allocated | Total              | Direct            | Allocated | Total             |
| 6        | 804000  | Gas Purchases                        | 104,665,335        | 0         | 104,665,335        | 70,445,276             | 0         | 70,445,276         | 34,220,059        | 0         | 34,220,059        |
| 1        | 804001  | Pipeline Demand Costs                | 26,784,692         | 0         | 26,784,692         | 18,791,158             | 0         | 18,791,158         | 7,993,534         | 0         | 7,993,534         |
| 1        | 804002  | Transport Variable Charges           | 635,515            | 0         | 635,515            | 448,205                | 0         | 448,205            | 187,310           | 0         | 187,310           |
| 6        | 804010  | Gas Costs - Fixed Hedge              | 3,142              | 0         | 3,142              | 4,450                  | 0         | 4,450              | (1,308)           | 0         | (1,308)           |
| 6        | 804014  | GTI Contributions                    | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6        | 804017  | Transaction Fees                     | 385,161            | 0         | 385,161            | 259,753                | 0         | 259,753            | 125,408           | 0         | 125,408           |
| 6        | 804018  | Merchandise Processing Fee           | 271,818            | 0         | 271,818            | 178,876                | 0         | 178,876            | 92,942            | 0         | 92,942            |
| 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            | 10,171,139         | 0         | 10,171,139         | 6,954,772              | 0         | 6,954,772          | 3,216,367         | 0         | 3,216,367         |
| 6        | 804700  | Gas Costs - Offsystem Bookout        | 119,100            | 0         | 119,100            | 82,597                 | 0         | 82,597             | 36,503            | 0         | 36,503            |
| 6        | 804711  | Gas Costs - Offsystem Bookout Offset | (119,100)          | 0         | (119,100)          | (82,597)               | 0         | (82,597)           | (36,503)          | 0         | (36,503)          |
| 6        | 804730  | Gas Costs - Intracompany LDC Gas     | 7,456,360          | 0         | 7,456,360          | 5,019,984              | 0         | 5,019,984          | 2,436,376         | 0         | 2,436,376         |
| 6        | 804999  | Off System Gas Purchases             | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99       | 805110  | Gas Exp - Rate Amortizations         | (23,014,338)       | 0         | (23,014,338)       | (15,331,497)           | 0         | (15,331,497)       | (7,682,841)       | 0         | (7,682,841)       |
| 99       | 805111  | Amortize ID Holdback                 | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99       | 805120  | Gas Expense - Rate Deferrals         | 26,119,439         | 0         | 26,119,439         | 17,217,604             | 0         | 17,217,604         | 8,901,835         | 0         | 8,901,835         |
|          |         | <b>TOTAL PURCHASED GAS COSTS</b>     | <b>153,478,263</b> | <b>0</b>  | <b>153,478,263</b> | <b>103,988,581</b>     | <b>0</b>  | <b>103,988,581</b> | <b>49,489,682</b> | <b>0</b>  | <b>49,489,682</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 69.060% | 30.940% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 68.236% | 31.764% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>         | <b>G-908-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                   | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
|                   |         |   | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| 2                 | 908000  | Customer Assistance Expense                   | 287,331            | 171,963   | 459,294   | 224,783                | 114,046   | 338,829   | 62,548            | 57,917    | 120,465   |
| 99                | 908600  | Public Purpose Tariff Rider Expense Offset    | 8,981,582          | 0         | 8,981,582 | 7,632,050              | 0         | 7,632,050 | 1,349,532         | 0         | 1,349,532 |
| 99                | 908610  | Limited Income Tax Refund Program             | 115,544            | 0         | 115,544   | 115,544                | 0         | 115,544   | 0                 | 0         | 0         |
| 99                | 908690  | Schedule 91 Amortization included in Unbilled | (423,477)          | 0         | (423,477) | (385,531)              | 0         | (385,531) | (37,946)          | 0         | (37,946)  |
| 99                | 908990  | DSM Amortization                              | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
| Total Account 908 |         |   | 8,960,980          | 171,963   | 9,132,943 | 7,586,846              | 114,046   | 7,700,892 | 1,374,134         | 57,917    | 1,432,051 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 66.320% | 33.680% |
| G-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-INT-12E</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                     |                                |
| For Twelve Months Ended January 31, 2018<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 52.66%      | 52.66%      |
| 2         | Cost of Debt                           |             | 5.552%      | 5.517%      |
|           | Total Cost of Debt                     |             | 2.924%      | 2.905%      |
|           | Total Weighted Cost                    |             | 2.924%      | 2.905%      |
| G-APL     | Net Rate Base                          | 492,244,671 | 337,367,419 | 154,877,252 |
|           | Interest Deduction for FIT Calculation | 14,363,807  | 9,864,623   | 4,499,184   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

| RESULTS OF OPERATIONS                    |  | AVISTA UTILITIES        |              |             |
|--|--|-------------------------|--------------|-------------|
| FEDERAL INCOME TAXES--GAS                |  | Report ID:<br>G-FIT-12E |              |             |
| For Twelve Months Ended January 31, 2018 |  |                         |              |             |
| Ending Balance Basis                     |  |                         |              |             |
| Ref/Basis                                | Description                              | System                  | Washington   | Idaho       |
|  | Calculation of Taxable Operating Income: |                         |              |             |
| G-OPS                                    | Operating Revenue                        | 303,172,656             | 211,490,998  | 91,681,658  |
| G-OPS                                    | Operating & Maintenance Expense          | 210,207,024             | 145,761,554  | 64,445,470  |
| G-OPS                                    | Book Deprec/Amort and Reg Amortizations  | 26,496,431              | 18,046,696   | 8,449,735   |
| G-OTX                                    | Taxes Other than FIT                     | 17,963,508              | 15,026,388   | 2,937,120   |
|  | Net Operating Income Before FIT          | 48,505,693              | 32,656,360   | 15,849,333  |
| G-INT                                    | Less: Interest Expense                   | 14,363,807              | 9,864,623    | 4,499,184   |
| G-SCM                                    | Schedule M Adjustments                   | (26,671,375)            | (18,943,705) | (7,727,670) |
|  | Taxable Net Operating Income             | 7,470,511               | 3,848,032    | 3,622,479   |
|  | Tax Rate                                 | 21.00%                  | 21.00%       | 21.00%      |
|  | Federal Income Tax                       | 1,568,808               | 808,087      | 760,721     |
|  | Federal Income Tax on 2017 Income at 35% | (128,387)               | (242,160)    | 113,773     |
|  | Total Federal Income Tax                 | 1,440,421               | 565,927      | 874,494     |
| G-DTE                                    | Deferred FIT                             | 10,076,627              | 7,214,111    | 2,862,516   |
| 99                                       | 411400 Amortized Investment Tax Credit   | (20,064)                | (14,832)     | (5,232)     |
|  | Total FIT/Deferred FIT & ITC             | 11,496,984              | 7,765,206    | 3,731,778   |
| ALLOCATION RATIOS:                       |  |                         |              |             |
| G-ALL                                    | 99 Not Allocated                         | 0.000%                  | 0.000%       | 0.000%      |



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended January 31, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

| Ref/Basis                           | Account | Description                              | ***** SYSTEM ***** |                     |                     | ***** WASHINGTON ***** |                     |                     | ***** IDAHO ***** |                     |                    |
|-------------------------------------|---------|--|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|---------------------|--------------------|
|                                     |         |  | Direct             | Allocated           | Total               | Direct                 | Allocated           | Total               | Direct            | Allocated           | Total              |
|                                     | 997000  | Book Depreciation & Amortization         | 16,288,232         | 10,468,000          | 26,756,232          | 10,951,154             | 7,449,304           | 18,400,458          | 5,337,078         | 3,018,696           | 8,355,774          |
| 12                                  | 997001  | Contributions In Aid of Construction     | 0                  | 443,537             | 443,537             | 0                      | 303,193             | 303,193             | 0                 | 140,344             | 140,344            |
| 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                  | 609,713             | 609,713             | 0                      | 435,055             | 435,055             | 0                 | 174,658             | 174,658            |
| 6                                   | 997008  | DSM Book Amortization                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| 99                                  | 997010  | Deferred Gas Credit and Refunds          | 3,102,487          | 0                   | 3,102,487           | 1,883,493              | 0                   | 1,883,493           | 1,218,994         | 0                   | 1,218,994          |
| 4                                   | 997015  | Airplane Lease Payments                  | 0                  | 178,288             | 178,288             | 0                      | 127,216             | 127,216             | 0                 | 51,072              | 51,072             |
| 12                                  | 997016  | Redemption Expense Amortization          | 0                  | 296,905             | 296,905             | 0                      | 202,958             | 202,958             | 0                 | 93,947              | 93,947             |
| 4                                   | 997020  | FAS87 Current Pension Accrual            | 0                  | 153,440             | 153,440             | 0                      | 109,486             | 109,486             | 0                 | 43,954              | 43,954             |
| 4                                   | 997029  | FAS 106 Post Retirement Benefits         | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| 99                                  | 997031  | Decoupling Mechanism                     | 6,297,896          | 0                   | 6,297,896           | 5,732,846              | 0                   | 5,732,846           | 565,050           | 0                   | 565,050            |
| 12                                  | 997032  | Interest Rate Swaps                      | 0                  | (1,138,059)         | (1,138,059)         | 0                      | (777,954)           | (777,954)           | 0                 | (360,105)           | (360,105)          |
| 4                                   | 997033  | DSM Tariff Rider                         | 428,402            | (851)               | 427,551             | 200,044                | (607)               | 199,437             | 228,358           | (244)               | 228,114            |
| 12                                  | 997048  | AFUDC                                    | 0                  | (557,634)           | (557,634)           | 0                      | (381,187)           | (381,187)           | 0                 | (176,447)           | (176,447)          |
| 11                                  | 997049  | Tax Depreciation                         | 0                  | (55,872,823)        | (55,872,823)        | 0                      | (38,086,827)        | (38,086,827)        | 0                 | (17,785,996)        | (17,785,996)       |
| 1                                   | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| 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 | (423,477)          | 0                   | (423,477)           | (385,531)              | 0                   | (385,531)           | (37,946)          | 0                   | (37,946)           |
| 99                                  | 997073  | DSIT Amortization - ID                   | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| 11                                  | 997080  | Book Transportation Depreciation         | 0                  | (520,442)           | (520,442)           | 0                      | (354,770)           | (354,770)           | 0                 | (165,672)           | (165,672)          |
| 4                                   | 997081  | Deferred Compensation                    | 0                  | 198,774             | 198,774             | 0                      | 141,833             | 141,833             | 0                 | 56,941              | 56,941             |
| 4                                   | 997082  | Meal Disallowances                       | 0                  | 128,360             | 128,360             | 0                      | 91,590              | 91,590              | 0                 | 36,770              | 36,770             |
| 4                                   | 997083  | Paid Time Off                            | 0                  | 44,118              | 44,118              | 0                      | 31,480              | 31,480              | 0                 | 12,638              | 12,638             |
| 2                                   | 997084  | Customer Uncollectibles                  | 0                  | 47,533              | 47,533              | 0                      | 31,524              | 31,524              | 0                 | 16,009              | 16,009             |
| 99                                  | 997098  | Provision for Rate Refund                | (399,184)          | 0                   | (399,184)           | (399,184)              | 0                   | (399,184)           | 0                 | 0                   | 0                  |
| 12                                  | 997101  | Repairs 481 (a)                          | 0                  | (3,574,824)         | (3,574,824)         | 0                      | (2,443,678)         | (2,443,678)         | 0                 | (1,131,146)         | (1,131,146)        |
| 12                                  | 997102  | Amort Idaho Earnings Test (254229)       | (404)              | 0                   | (404)               | 0                      | 0                   | 0                   | (404)             | 0                   | (404)              |
| 99                                  | 997103  | Def Project Compass                      | 168,136            | 0                   | 168,136             | 0                      | 0                   | 0                   | 168,136           | 0                   | 168,136            |
| 99                                  | 997105  | WA Nat Gas Line Extension                | (5,121,718)        | 0                   | (5,121,718)         | (5,121,718)            | 0                   | (5,121,718)         | 0                 | 0                   | 0                  |
| 99                                  | 997107  | MDM System                               | (192,203)          | 0                   | (192,203)           | (192,203)              | 0                   | (192,203)           | 0                 | 0                   | 0                  |
| 99                                  | 997108  | Provision for Rate Refund-Tax Reform     | 135,941            | 2,140,482           | 2,276,423           | 89,210                 | 1,419,568           | 1,508,778           | 46,731            | 720,914             | 767,645            |
| 99                                  | 997109  | Tax Reform Amortization                  | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| 99                                  | 997110  | FISERVE                                  | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                   | 0                  |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |         |  | <b>25,294,356</b>  | <b>(46,955,483)</b> | <b>(26,671,375)</b> | <b>12,758,111</b>      | <b>(31,701,816)</b> | <b>(18,943,705)</b> | <b>7,525,997</b>  | <b>(15,253,667)</b> | <b>(7,727,670)</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand        | 100.000% | 69.060% | 30.940% |
| G-ALL | 2  | Number of Customers           | 100.000% | 66.320% | 33.680% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 71.354% | 28.646% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 68.236% | 31.764% |
| G-ALL | 11 | Book Depreciation             | 100.000% | 68.167% | 31.833% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 68.358% | 31.642% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-DTE-12E</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b><br>For Twelve Months Ended January 31, 2018<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System            | Washington       | Idaho            |
|-----------|---------|--|-------------------|------------------|------------------|
| 14        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 11,682,516        | 7,985,934        | 3,696,582        |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | (1,598,613)       | (796,036)        | (802,577)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>10,083,903</b> | <b>7,189,898</b> | <b>2,894,005</b> |
| 14        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (121,758)         | (83,231)         | (38,527)         |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | 114,482           | 107,444          | 7,038            |
|           |         | <b>SUBTOTAL</b>                                  | <b>(7,276)</b>    | <b>24,213</b>    | <b>(31,489)</b>  |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>10,076,627</b> | <b>7,214,111</b> | <b>2,862,516</b> |

ALLOCATION RATIOS:

|       |    |                              |          |         |         |
|-------|----|------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) | 100.000% | 68.358% | 31.642% |
| G-ALL | 99 | Not Allocated                | 0.000%   | 0.000%  | 0.000%  |

|  |            |
|--|------------|
| RESULTS OF OPERATIONS                    | Report ID: |
| TAXES OTHER THAN FEDERAL INCOME TAX      | G-OTX-12E  |
| For Twelve Months Ended January 31, 2018 |            |
| 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         | 0                  | 98,084    | 98,084     | 0                      | 67,737    | 67,737     | 0                 | 30,347    | 30,347    |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 98,084    | 98,084     | 0                      | 67,737    | 67,737     | 0                 | 30,347    | 30,347    |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 6,267,462          | 0         | 6,267,462  | 6,267,462              | 0         | 6,267,462  | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 7,098,256          | 0         | 7,098,256  | 5,912,345              | 0         | 5,912,345  | 1,185,911         | 0         | 1,185,911 |
| 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    | 4,440,547          | 0         | 4,440,547  | 2,778,844              | 0         | 2,778,844  | 1,661,703         | 0         | 1,661,703 |
| 99        | 409100  | State Income Tax                   | 59,159             | 0         | 59,159     | 0                      | 0         | 0          | 59,159            | 0         | 59,159    |
|           |         | TOTAL DISTRIBUTION TAX             | 17,865,424         | 0         | 17,865,424 | 14,958,651             | 0         | 14,958,651 | 2,906,773         | 0         | 2,906,773 |
|           |         | TOTAL TAXES OTHER THAN FIT         | 17,865,424         | 98,084    | 17,963,508 | 14,958,651             | 67,737    | 15,026,388 | 2,906,773         | 30,347    | 2,937,120 |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.060% | 30.940% |
|-------|---|------------------------|----------|---------|---------|

|  |
|--|
| RESULTS OF OPERATIONS                    |
| <b>GAS UTILITY PLANT</b>                 |
| For Twelve Months Ended January 31, 2018 |
| Ending Balance Basis                     |

|                                |
|--------------------------------|
| Report ID:<br><b>G-PLT-12E</b> |
|--------------------------------|

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-----------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
|           |         |   | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
|           |         | PLANT IN SERVICE                        |                    |            |             |                        |            |             |                   |            |             |
|           |         | INTANGIBLE PLANT:                       |                    |            |             |                        |            |             |                   |            |             |
| 4         | 303000  | Misc Intangible Plant (303000)          | 1,802,199          | 1,889,349  | 3,691,548   | 1,022,594              | 1,348,126  | 2,370,720   | 779,605           | 541,223    | 1,320,828   |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 21,323             | 45,801,946 | 45,823,269  | 0                      | 32,681,521 | 32,681,521  | 21,323            | 13,120,425 | 13,141,748  |
|           |         | TOTAL INTANGIBLE PLANT                  | 1,823,522          | 47,691,295 | 49,514,817  | 1,022,594              | 34,029,647 | 35,052,241  | 800,928           | 13,661,648 | 14,462,576  |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |             |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 1,279,495  | 1,279,495   | 0                      | 902,262    | 902,262     | 0                 | 377,233    | 377,233     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 2,382,017  | 2,382,017   | 0                      | 1,645,021  | 1,645,021   | 0                 | 736,996    | 736,996     |
| 1         | 352XXX  | Wells                                   | 0                  | 19,082,806 | 19,082,806  | 0                      | 13,178,586 | 13,178,586  | 0                 | 5,904,220  | 5,904,220   |
| 1         | 353000  | Lines                                   | 0                  | 1,044,477  | 1,044,477   | 0                      | 721,316    | 721,316     | 0                 | 323,161    | 323,161     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 12,505,532 | 12,505,532  | 0                      | 8,636,320  | 8,636,320   | 0                 | 3,869,212  | 3,869,212   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 1,176,287  | 1,176,287   | 0                      | 812,344    | 812,344     | 0                 | 363,943    | 363,943     |
| 1         | 356000  | Purification Equipment                  | 0                  | 403,713    | 403,713     | 0                      | 278,804    | 278,804     | 0                 | 124,909    | 124,909     |
| 1         | 357000  | Other Equipment                         | 0                  | 2,471,350  | 2,471,350   | 0                      | 1,706,714  | 1,706,714   | 0                 | 764,636    | 764,636     |
|           |         | TOTAL UNDERGROUND STORAGE PLAN          | 0                  | 40,345,677 | 40,345,677  | 0                      | 27,881,367 | 27,881,367  | 0                 | 12,464,310 | 12,464,310  |
|           |         | 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                      | 225,943            | 0          | 225,943     | 123,263                | 0          | 123,263     | 102,680           | 0          | 102,680     |
| 6         | 375000  | Structures & Improvements               | 957,485            | 0          | 957,485     | 582,457                | 0          | 582,457     | 375,028           | 0          | 375,028     |
| 6         | 376000  | Mains                                   | 331,567,581        | 2,512,521  | 334,080,102 | 217,735,499            | 1,714,444  | 219,449,943 | 113,832,082       | 798,077    | 114,630,159 |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 6,088,347          | 127,100    | 6,215,447   | 3,752,219              | 86,728     | 3,838,947   | 2,336,128         | 40,372     | 2,376,500   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 6,845,724          | 0          | 6,845,724   | 2,388,603              | 0          | 2,388,603   | 4,457,121         | 0          | 4,457,121   |
| 6         | 380000  | Services                                | 237,349,008        | 0          | 237,349,008 | 162,360,472            | 0          | 162,360,472 | 74,988,536        | 0          | 74,988,536  |
| 6         | 381000  | Meters                                  | 78,934,086         | 0          | 78,934,086  | 55,029,112             | 0          | 55,029,112  | 23,904,974        | 0          | 23,904,974  |
| 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    | 3,396,719          | 0          | 3,396,719   | 2,640,526              | 0          | 2,640,526   | 756,193           | 0          | 756,193     |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 665,453,488        | 2,639,621  | 668,093,109 | 444,676,076            | 1,801,172  | 446,477,248 | 220,777,412       | 838,449    | 221,615,861 |
|           |         | GENERAL PLANT                           |                    |            |             |                        |            |             |                   |            |             |
| 4         | 389XXX  | Land & Land Rights                      | 2,820,605          | 2,109,983  | 4,930,588   | 2,723,169              | 1,505,557  | 4,228,726   | 97,436            | 604,426    | 701,862     |
| 4         | 390XXX  | Structures & Improvements               | 6,625,192          | 23,349,916 | 29,975,108  | 5,018,283              | 16,661,099 | 21,679,382  | 1,606,909         | 6,688,817  | 8,295,726   |
| 4         | 391XXX  | Office Furniture & Equipment            | 118,812            | 15,068,523 | 15,187,335  | 98,597                 | 10,751,994 | 10,850,591  | 20,215            | 4,316,529  | 4,336,744   |
| 4         | 392XXX  | Transportation Equipment                | 11,689,275         | 2,504,218  | 14,193,493  | 9,045,220              | 1,786,860  | 10,832,080  | 2,644,055         | 717,358    | 3,361,413   |
| 4         | 393000  | Stores Equipment                        | 175,385            | 943,574    | 1,118,959   | 132,200                | 673,278    | 805,478     | 43,185            | 270,296    | 313,481     |
| 4         | 394000  | Tools, Shop & Garage Equipment          | 2,371,819          | 5,926,534  | 8,298,353   | 1,855,602              | 4,228,819  | 6,084,421   | 516,217           | 1,697,715  | 2,213,932   |

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended January 31, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | ***** SYSTEM *****   |                      |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****   |                     |                     |
|-----------|---------|--|----------------------|----------------------|----------------------|------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
|           |         |  | Direct               | Allocated            | Total                | Direct                 | Allocated           | Total                | Direct              | Allocated           | Total               |
| 4         | 395000  | Laboratory Equipment                     | 0                    | 464,958              | 464,958              | 0                      | 331,766             | 331,766              | 0                   | 133,192             | 133,192             |
| 4         | 396XXX  | Power Operated Equipment                 | 3,392,676            | 1,050,419            | 4,443,095            | 2,456,517              | 749,516             | 3,206,033            | 936,159             | 300,903             | 1,237,062           |
| 4         | 397XXX  | Communications Equipment                 | 2,477,165            | 13,746,184           | 16,223,349           | 1,141,325              | 9,808,452           | 10,949,777           | 1,335,840           | 3,937,732           | 5,273,572           |
| 4         | 398000  | Miscellaneous Equipment                  | 3,022                | 90,985               | 94,007               | 1,111                  | 64,921              | 66,032               | 1,911               | 26,064              | 27,975              |
|           |         | <b>TOTAL GENERAL PLANT</b>               | <b>29,673,951</b>    | <b>65,255,294</b>    | <b>94,929,245</b>    | <b>22,472,024</b>      | <b>46,562,262</b>   | <b>69,034,286</b>    | <b>7,201,927</b>    | <b>18,693,032</b>   | <b>25,894,959</b>   |
|           |         | <b>TOTAL PLANT IN SERVICE</b>            | <b>696,950,961</b>   | <b>155,931,887</b>   | <b>852,882,848</b>   | <b>468,170,694</b>     | <b>110,274,448</b>  | <b>578,445,142</b>   | <b>228,780,267</b>  | <b>45,657,439</b>   | <b>274,437,706</b>  |
|           |         | <b>ACCUMULATED DEPRECIATION</b>          |                      |                      |                      |                        |                     |                      |                     |                     |                     |
| G-ADEP    |         | Underground Storage                      | 0                    | (15,384,222)         | (15,384,222)         | 0                      | (10,624,344)        | (10,624,344)         | 0                   | (4,759,878)         | (4,759,878)         |
| G-ADEP    |         | Distribution Plant                       | (214,308,744)        | (1,741,838)          | (216,050,582)        | (140,730,197)          | (1,188,561)         | (141,918,758)        | (73,578,547)        | (553,277)           | (74,131,824)        |
| G-ADEP    |         | General Plant                            | (10,251,624)         | (19,394,216)         | (29,645,840)         | (7,164,228)            | (13,838,549)        | (21,002,777)         | (3,087,396)         | (5,555,667)         | (8,643,063)         |
|           |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>    | <b>(224,560,368)</b> | <b>(36,520,276)</b>  | <b>(261,080,644)</b> | <b>(147,894,425)</b>   | <b>(25,651,454)</b> | <b>(173,545,879)</b> | <b>(76,665,943)</b> | <b>(10,868,822)</b> | <b>(87,534,765)</b> |
|           |         | <b>ACCUMULATED AMORTIZATION</b>          |                      |                      |                      |                        |                     |                      |                     |                     |                     |
| G-AAMT    |         | General Plant - 303000                   | (280,996)            | (547,612)            | (828,608)            | (193,362)              | (390,743)           | (584,105)            | (87,634)            | (156,869)           | (244,503)           |
| G-AAMT    |         | Misc IT Intangible Plant - 3031XX        | (16,293)             | (11,481,789)         | (11,498,082)         | 0                      | (8,192,716)         | (8,192,716)          | (16,293)            | (3,289,073)         | (3,305,366)         |
| G-AAMT    |         | Underground Storage                      | 0                    | (240,560)            | (240,560)            | 0                      | (166,131)           | (166,131)            | 0                   | (74,429)            | (74,429)            |
| G-AAMT    |         | General Plant - 390200, 396200           | 0                    | 0                    | 0                    | 0                      | 0                   | 0                    | 0                   | 0                   | 0                   |
|           |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>    | <b>(297,289)</b>     | <b>(12,269,961)</b>  | <b>(12,567,250)</b>  | <b>(193,362)</b>       | <b>(8,749,590)</b>  | <b>(8,942,952)</b>   | <b>(103,927)</b>    | <b>(3,520,371)</b>  | <b>(3,624,298)</b>  |
|           |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>      | <b>(224,857,657)</b> | <b>(48,790,237)</b>  | <b>(273,647,894)</b> | <b>(148,087,787)</b>   | <b>(34,401,044)</b> | <b>(182,488,831)</b> | <b>(76,769,870)</b> | <b>(14,389,193)</b> | <b>(91,159,063)</b> |
|           |         | <b>NET GAS UTILITY PLANT before DFIT</b> | <b>472,093,304</b>   | <b>107,141,650</b>   | <b>579,234,954</b>   | <b>320,082,907</b>     | <b>75,873,404</b>   | <b>395,956,311</b>   | <b>152,010,397</b>  | <b>31,268,246</b>   | <b>183,278,643</b>  |
|           |         | <b>ACCUMULATED DFIT</b>                  |                      |                      |                      |                        |                     |                      |                     |                     |                     |
| 12        | 282900  | ADFIT - Gas Plant In Service             | 0                    | (108,520,985)        | (108,520,985)        | 0                      | (74,182,775)        | (74,182,775)         | 0                   | (34,338,210)        | (34,338,210)        |
| 4, 12     | 282900  | ADFIT - Common Plant (282900 from C-DT)  | 0                    | (17,772,050)         | (17,772,050)         | 0                      | (12,676,154)        | (12,676,154)         | 0                   | (5,095,896)         | (5,095,896)         |
| 4         | 283750  | ADFIT - Common Plant (283750 from C-DT)  | 0                    | 0                    | 0                    | 0                      | 0                   | 0                    | 0                   | 0                   | 0                   |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions  | 0                    | (436,759)            | (436,759)            | 0                      | (298,560)           | (298,560)            | 0                   | (138,199)           | (138,199)           |
|           |         | <b>TOTAL ACCUMULATED DFIT</b>            | <b>0</b>             | <b>(126,729,794)</b> | <b>(126,729,794)</b> | <b>0</b>               | <b>(87,157,489)</b> | <b>(87,157,489)</b>  | <b>0</b>            | <b>(39,572,305)</b> | <b>(39,572,305)</b> |
|           |         | <b>NET GAS UTILITY PLANT</b>             | <b>472,093,304</b>   | <b>(19,588,144)</b>  | <b>452,505,160</b>   | <b>320,082,907</b>     | <b>(11,284,085)</b> | <b>308,798,822</b>   | <b>152,010,397</b>  | <b>(8,304,059)</b>  | <b>143,706,338</b>  |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 69.060% | 30.940% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 71.354% | 28.646% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 68.236% | 31.764% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 68.358% | 31.642% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-12E</b> |
| For Twelve Months Ended January 31, 2018    |                  |
| 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                            | 472,093,304        | (19,588,144) | 452,505,160 | 320,082,907            | (11,284,085) | 308,798,822 | 152,010,397       | (8,304,059) | 143,706,338 |
|           | 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                      | 3,957,873    | 3,957,873   | 0                 | 1,773,191   | 1,773,191   |
| 1         | 164100 Gas Inventory--Jackson Prairie               | 0                  | 6,820,563    | 6,820,563   | 0                      | 4,710,281    | 4,710,281   | 0                 | 2,110,282   | 2,110,282   |
| 4         | 252000 Customer Advances                            | (3,368)            | 0            | (3,368)     | 0                      | 0            | 0           | (3,368)           | 0           | (3,368)     |
| 99        | 235199 Customer Deposits                            | (559,478)          | 0            | (559,478)   | (559,478)              | 0            | (559,478)   | 0                 | 0           | 0           |
| 99        | 254911 Rate Base-Regulatory Liability-Nonplant Exce | (2,159,767)        | 0            | (2,159,767) | (1,806,911)            | 0            | (1,806,911) | (352,856)         | 0           | (352,856)   |
| 99        | 182302 WA Excess Nat Gas Line Extension             | 7,210,735          | 0            | 7,210,735   | 7,210,735              | 0            | 7,210,735   | 0                 | 0           | 0           |
| 99        | 283302 ADFIT - WA Excess Nat Gas Line Extension     | (1,514,254)        | 0            | (1,514,254) | (1,514,254)            | 0            | (1,514,254) | 0                 | 0           | 0           |
| C-WKC     | Working Capital                                     | 24,214,016         | 0            | 24,214,016  | 16,570,351             | 0            | 16,570,351  | 7,643,665         | 0           | 7,643,665   |
| 99        | 186710 DSM Programs                                 | 0                  | 0            | 0           | 0                      | 0            | 0           | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                             | 27,187,884         | 12,551,627   | 39,739,511  | 19,900,443             | 8,668,154    | 28,568,597  | 7,287,441         | 3,883,473   | 11,170,914  |
|           | NET RATE BASE                                       | 499,281,188        | (7,036,517)  | 492,244,671 | 339,983,350            | (2,615,931)  | 337,367,419 | 159,297,838       | (4,420,586) | 154,877,252 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 69.060% | 30.940% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 71.354% | 28.646% |
| 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-12E</b> |
| For Twelve Months Ended January 31, 2018 |                   |
| 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) | 8,119,992                         | 8,119,992                          |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | Hydro (ED-AN) | 11,578,776                        | 11,578,776                         |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | Other (ED-AN) | 9,715,835                         | 9,715,835                          |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total Electric Production</b>     |               | <b>29,414,603</b>                 | <b>29,414,603</b>                  |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Electric Transmission</b>         |               |                                   |                                    |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-AN         | 12,375,233                        | 12,375,233                         |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total Electric Transmission</b>   |               | <b>12,375,233</b>                 | <b>12,375,233</b>                  |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Electric Distribution</b>         |               |                                   |                                    |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-AN         | 57,603                            | 57,603                             |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-ID         | 16,979,976                        | 16,979,976                         |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-WA         | 29,980,030                        | 29,980,030                         |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total Electric Distribution</b>   |               | <b>47,017,609</b>                 | <b>47,017,609</b>                  |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Gas Underground Storage</b>       |               |                                   |                                    |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| 1                                    | GD-AN         | 785,236                           |                                    | 785,236                            |                       | 785,236    | 785,236           |                        | 542,284           | 542,284           |                   | 242,952           | 242,952          |                  |                  |
|                                      | GD-OR         | 137,586                           |                                    |                                    | 137,586               |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total Gas Underground Storage</b> |               | <b>922,822</b>                    |                                    | <b>785,236</b>                     | <b>137,586</b>        |            | <b>785,236</b>    | <b>785,236</b>         | <b>542,284</b>    | <b>542,284</b>    |                   | <b>242,952</b>    | <b>242,952</b>   |                  |                  |
| <b>Gas Distribution</b>              |               |                                   |                                    |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| 6                                    | GD-AN         | 64,599                            |                                    | 64,599                             |                       | 64,599     | 64,599            |                        | 44,080            | 44,080            |                   | 20,519            | 20,519           |                  |                  |
|                                      | GD-ID         | 5,212,494                         |                                    | 5,212,494                          |                       | 5,212,494  | 5,212,494         |                        |                   |                   | 5,212,494         |                   | 5,212,494        |                  |                  |
|                                      | GD-WA         | 10,674,189                        |                                    | 10,674,189                         |                       | 10,674,189 | 10,674,189        | 10,674,189             |                   | 10,674,189        |                   |                   |                  |                  |                  |
|                                      | GD-OR         | 7,205,751                         |                                    |                                    | 7,205,751             |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>        |               | <b>23,157,033</b>                 |                                    | <b>15,951,282</b>                  | <b>7,205,751</b>      |            | <b>15,886,683</b> | <b>64,599</b>          | <b>15,951,282</b> | <b>10,674,189</b> | <b>44,080</b>     | <b>10,718,269</b> | <b>5,212,494</b> | <b>20,519</b>    | <b>5,233,013</b> |
| <b>General Plant</b>                 |               |                                   |                                    |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-AN         | 2,812,235                         | 2,812,235                          |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-ID         | 239,579                           | 239,579                            |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
|                                      | ED-WA         | 640,430                           | 640,430                            |                                    |                       |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| 7,4                                  | CD-AA         | 19,081,435                        | 13,382,765                         | 3,921,044                          | 1,777,626             |            | 3,921,044         | 3,921,044              | 2,797,822         | 2,797,822         |                   | 1,123,222         | 1,123,222        |                  |                  |
| 9,4                                  | CD-AN         | 994,748                           | 773,069                            | 221,679                            |                       |            | 221,679           | 221,679                | 158,177           | 158,177           |                   | 63,502            | 63,502           |                  |                  |
| 9                                    | CD-ID         | 349,285                           | 271,447                            | 77,838                             |                       | 77,838     | 77,838            |                        |                   |                   | 77,838            |                   | 77,838           |                  |                  |
| 9                                    | CD-WA         | 280,492                           | 217,984                            | 62,508                             |                       | 62,508     | 62,508            | 62,508                 |                   | 62,508            |                   |                   |                  |                  |                  |
| 8,4                                  | GD-AA         | 311,522                           |                                    | 213,586                            | 97,936                |            | 213,586           | 213,586                | 152,402           | 152,402           |                   | 61,184            | 61,184           |                  |                  |
| 4                                    | GD-AN         | 35,645                            |                                    | 35,645                             |                       |            | 35,645            | 35,645                 | 25,434            | 25,434            |                   | 10,211            | 10,211           |                  |                  |
|                                      | GD-ID         | 27,660                            |                                    | 27,660                             |                       | 27,660     | 27,660            |                        |                   |                   | 27,660            |                   | 27,660           |                  |                  |
|                                      | GD-WA         | 189,595                           |                                    | 189,595                            |                       | 189,595    | 189,595           | 189,595                |                   | 189,595           |                   |                   |                  |                  |                  |
|                                      | GD-OR         | 186,521                           |                                    |                                    | 186,521               |            |                   |                        |                   |                   |                   |                   |                  |                  |                  |
| <b>Total General Plant</b>           |               | <b>25,149,147</b>                 | <b>18,337,509</b>                  | <b>4,749,555</b>                   | <b>2,062,083</b>      |            | <b>357,601</b>    | <b>4,391,954</b>       | <b>4,749,555</b>  | <b>252,103</b>    | <b>3,133,835</b>  | <b>3,385,938</b>  | <b>105,498</b>   | <b>1,258,119</b> | <b>1,363,617</b> |
| <b>Total Depreciation Expense</b>    |               | <b>138,036,447</b>                | <b>107,144,954</b>                 | <b>21,486,073</b>                  | <b>9,405,420</b>      |            | <b>16,244,284</b> | <b>5,241,789</b>       | <b>21,486,073</b> | <b>10,926,292</b> | <b>3,720,199</b>  | <b>14,646,491</b> | <b>5,317,992</b> | <b>1,521,590</b> | <b>6,839,582</b> |

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 5/3/2018 10:40 AM

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>    | <b>G-DEPX-12E</b> |
| For Twelve Months Ended January 31, 2018 |                   |
| Ending Balance Basis                     |                   |

AVISTA UTILITIES

|   |                                |         |         |         |   |                               |         |         |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.135% | 20.549% | 9.316%  | 1 | System Contract Demand        | 69.060% | 30.940% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.562% | 31.438% | 4 | Jurisdictional 4-Factor Ratio | 71.354% | 28.646% |
| 9 | Elec/Gas North 4-Factor        | 77.714% | 22.286% | 0.000%  | 6 | Actual Therms Purchased       | 68.236% | 31.764% |



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended January 31, 2018  
 Ending Balance Basis

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

AVISTA UTILITIES

| Ref/Basis   | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |           |               | ***** WASHINGTON ***** |                  |               | ***** IDAHO ***** |                  |               |                  |                  |
|---|--------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|---------------|------------------------|------------------|---------------|-------------------|------------------|---------------|------------------|------------------|
|   |        |                                   |                                    |                                    | Direct                | Allocated | Total         | Direct                 | Allocated        | Total         | Direct            | Allocated        | Total         |                  |                  |
| <b>Production/Transmission</b>                          |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| Franchises (302000)                                     | ED-AN  | 918,400                           | 918,400                            |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| Misc Intangible Plt (303000)                            | ED-AN  | 237,452                           | 237,452                            |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>Total Production/Transmission</b>                    |        | <b>1,155,852</b>                  | <b>1,155,852</b>                   |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>Distribution</b>                                     |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| Franchises (302000)                                     | ED-WA  | 24,153                            | 24,153                             |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| Misc Intangible Plt (303000)                            | ED-WA  | 5,915                             | 5,915                              |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>Total Distribution</b>                               |        | <b>30,068</b>                     | <b>30,068</b>                      |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>General Plant - 303000</b>                           |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| 7,4   | CD-AA  | 598,927                           | 420,057                            | 123,074                            | 55,796                |           | 123,074       | 123,074                |                  | 87,818        | 87,818            |                  | 35,256        | 35,256           |                  |
| 9,4   | CD-AN  | 9,729                             | 7,561                              | 2,168                              |                       |           | 2,168         | 2,168                  |                  | 1,547         | 1,547             |                  | 621           | 621              |                  |
|   | GD-ID  | 14,942                            |                                    | 14,942                             |                       |           | 14,942        | 14,942                 |                  |               |                   | 14,942           |               | 14,942           |                  |
|   | GD-WA  | 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>656,528</b>                    | <b>427,618</b>                     | <b>165,046</b>                     | <b>63,864</b>         |           | <b>39,804</b> | <b>125,242</b>         | <b>165,046</b>   | <b>24,862</b> | <b>89,365</b>     | <b>114,227</b>   | <b>14,942</b> | <b>35,877</b>    | <b>50,819</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| 7,4   | CD-AA  | 24,295,316                        | 17,039,519                         | 4,992,445                          | 2,263,352             |           | 4,992,445     | 4,992,445              |                  | 3,562,309     | 3,562,309         |                  | 1,430,136     | 1,430,136        |                  |
| 9,4   | CD-AN  | 17,353                            | 13,486                             | 3,867                              |                       |           | 3,867         | 3,867                  |                  | 2,759         | 2,759             |                  | 1,108         | 1,108            |                  |
| 9,4   | CD-ID  | 18,602                            | 14,457                             | 4,145                              |                       |           | 4,145         | 4,145                  |                  |               |                   | 4,145            |               | 4,145            |                  |
|   | ED-AN  | 1,309,382                         | 1,309,382                          |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
|   | ED-ID  | 396                               | 396                                |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
|   | ED-WA  | 707,470                           | 707,470                            |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| 8,4   | GD-AA  | 152,315                           |                                    | 104,430                            | 47,885                |           | 104,430       | 104,430                |                  | 74,515        | 74,515            |                  | 29,915        | 29,915           |                  |
| 4   | GD-AN  | 0                                 |                                    | 0                                  |                       |           | 0             | 0                      |                  | 0             | 0                 |                  | 0             | 0                |                  |
|   | GD-OR  | 0                                 |                                    |                                    | 0                     |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |        | <b>26,500,834</b>                 | <b>19,084,710</b>                  | <b>5,104,887</b>                   | <b>2,311,237</b>      |           | <b>4,145</b>  | <b>5,100,742</b>       | <b>5,104,887</b> |               | <b>3,639,583</b>  | <b>3,639,583</b> | <b>4,145</b>  | <b>1,461,159</b> | <b>1,465,304</b> |
| <b>Gas Underground Storage</b>                          |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| 1   | GD-AN  | 227                               |                                    | 227                                |                       |           | 227           | 227                    |                  | 157           | 157               |                  | 70            | 70               |                  |
| <b>Total Gas Underground Storage</b>                    |        | <b>227</b>                        |                                    | <b>227</b>                         |                       |           | <b>227</b>    | <b>227</b>             |                  | <b>157</b>    | <b>157</b>        |                  | <b>70</b>     | <b>70</b>        |                  |
| <b>General Plant - 390200, 396200</b>                   |        |                                   |                                    |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
| 7,4   | CD-AA  | 0                                 | 0                                  | 0                                  | 0                     |           | 0             | 0                      |                  | 0             | 0                 |                  | 0             | 0                |                  |
| 4   | ED-AN  | 48,030                            | 48,030                             |                                    |                       |           |               |                        |                  |               |                   |                  |               |                  |                  |
|   | GD-OR  | 0                                 |                                    |                                    | 0                     |           |               |                        |                  |               |                   |                  |               |                  |                  |
| <b>Total General Plant- 390200, 396200</b>              |        | <b>48,030</b>                     | <b>48,030</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>Total Amortization Expense</b>                       |        | <b>28,391,539</b>                 | <b>20,746,278</b>                  | <b>5,270,160</b>                   | <b>2,375,101</b>      |           | <b>43,949</b> | <b>5,226,211</b>       | <b>5,270,160</b> | <b>24,862</b> | <b>3,729,105</b>  | <b>3,753,967</b> | <b>19,087</b> | <b>1,497,106</b> | <b>1,516,193</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|-------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.135%  | 20.549%   | 9.316%    | 1 System Contract Demand      | 69.060%    | 30.940% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 68.562%   | 31.438%   | 4 Jurisdictional 4-Factor Rat | 71.354%    | 28.646% |
| 9 Elec/Gas North 4-Factor        | 77.714%  | 22.286%   | 0.000%    |                               |            |         |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12E</b> |
| For Twelve Months Ended January 31, 2018  |                   |
| Ending Balance Basis                      |                   |

AVISTA UTILITIES

| Ref/Basis                             | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | ***** GAS-NORTH ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****    |                     |                     |                     |
|---------------------------------------|-----------------|---|--|--|-----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
|                                       |                 |   |  |  | Direct                | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct               | Allocated           | Total               |                     |
| <b>Electric Production</b>            |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Steam (ED-AN)   | (298,927,159)                           | (298,927,159)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Hydro (ED-AN)   | (132,152,800)                           | (132,152,800)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | Other (ED-AN)   | (119,899,692)                           | (119,899,692)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Production</b>      |                 | <b>(550,979,651)</b>                    | <b>(550,979,651)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Electric Transmission</b>          |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | (212,743,587)                           | (212,743,587)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Transmission</b>    |                 | <b>(212,743,587)</b>                    | <b>(212,743,587)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Electric Distribution</b>          |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | (138,630)                               | (138,630)                                |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-ID           | (204,195,105)                           | (204,195,105)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-WA           | (326,423,091)                           | (326,423,091)                            |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Electric Distribution</b>    |                 | <b>(530,756,826)</b>                    | <b>(530,756,826)</b>                     |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Gas Underground Storage</b>        |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 1                                     | GD-AN           | (15,384,222)                            | (15,384,222)                             |  | (15,384,222)          | (15,384,222)         |                      | (10,624,344)           | (10,624,344)         |                      | (4,759,878)          | (4,759,878)         |                     |                     |
|                                       | GD-OR           | (1,024,404)                             |  | (1,024,404)                              |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Gas Underground Storage</b>  |                 | <b>(16,408,626)</b>                     | <b>(15,384,222)</b>                      | <b>(1,024,404)</b>                       | <b>(15,384,222)</b>   | <b>(15,384,222)</b>  |                      | <b>(10,624,344)</b>    | <b>(10,624,344)</b>  |                      | <b>(4,759,878)</b>   | <b>(4,759,878)</b>  |                     |                     |
| <b>Gas Distribution</b>               |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 6                                     | GD-AN           | (1,741,838)                             | (1,741,838)                              |  | (1,741,838)           | (1,741,838)          |                      | (1,188,561)            | (1,188,561)          |                      | (553,277)            | (553,277)           |                     |                     |
|                                       | GD-ID           | (73,578,547)                            | (73,578,547)                             |  | (73,578,547)          | (73,578,547)         |                      |                        |                      | (73,578,547)         |                      | (73,578,547)        |                     |                     |
|                                       | GD-WA           | (140,730,197)                           | (140,730,197)                            |  | (140,730,197)         | (140,730,197)        | (140,730,197)        |                        | (140,730,197)        |                      |                      |                     |                     |                     |
|                                       | GD-OR           | (107,197,532)                           |  | (107,197,532)                            |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total Gas Distribution</b>         |                 | <b>(323,248,114)</b>                    | <b>(216,050,582)</b>                     | <b>(107,197,532)</b>                     | <b>(214,308,744)</b>  | <b>(1,741,838)</b>   | <b>(216,050,582)</b> | <b>(140,730,197)</b>   | <b>(1,188,561)</b>   | <b>(141,918,758)</b> | <b>(73,578,547)</b>  | <b>(553,277)</b>    | <b>(74,131,824)</b> |                     |
| <b>General Plant</b>                  |                 |   |  |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-AN           | (45,048,455)                            | (45,048,455)                             |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-ID           | (9,762,763)                             | (9,762,763)                              |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
|                                       | ED-WA           | (18,956,815)                            | (18,956,815)                             |  |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| 7,4                                   | CD-AA           | (60,135,562)                            | (42,176,076)                             | (12,357,257)                             | (5,602,229)           | (12,357,257)         | (12,357,257)         |                        | (8,817,397)          | (8,817,397)          |                      | (3,539,860)         | (3,539,860)         |                     |
| 9,4                                   | CD-AN           | (12,279,726)                            | (9,543,189)                              | (2,736,537)                              |                       | (2,736,537)          | (2,736,537)          |                        | (1,952,629)          | (1,952,629)          |                      | (783,908)           | (783,908)           |                     |
| 9                                     | CD-ID           | (6,018,562)                             | (4,677,325)                              | (1,341,237)                              |                       | (1,341,237)          | (1,341,237)          |                        |                      |                      | (1,341,237)          |                     | (1,341,237)         |                     |
| 9                                     | CD-WA           | (4,070,040)                             | (3,163,032)                              | (907,008)                                |                       | (907,008)            | (907,008)            | (907,008)              |                      | (907,008)            |                      |                     |                     |                     |
| 8,4                                   | GD-AA           | (2,073,341)                             |  | (1,421,524)                              | (651,817)             | (1,421,524)          | (1,421,524)          |                        | (1,014,314)          | (1,014,314)          |                      | (407,210)           | (407,210)           |                     |
| 4                                     | GD-AN           | (2,878,898)                             |  | (2,878,898)                              |                       | (2,878,898)          | (2,878,898)          |                        | (2,054,209)          | (2,054,209)          |                      | (824,689)           | (824,689)           |                     |
|                                       | GD-ID           | (1,746,159)                             |  | (1,746,159)                              |                       | (1,746,159)          | (1,746,159)          |                        |                      |                      | (1,746,159)          |                     | (1,746,159)         |                     |
|                                       | GD-WA           | (6,257,220)                             |  | (6,257,220)                              |                       | (6,257,220)          | (6,257,220)          | (6,257,220)            |                      | (6,257,220)          |                      |                     |                     |                     |
|                                       | GD-OR           | (4,389,340)                             |  | (4,389,340)                              |                       |                      |                      |                        |                      |                      |                      |                     |                     |                     |
| <b>Total General Plant</b>            |                 | <b>(173,616,881)</b>                    | <b>(133,327,655)</b>                     | <b>(29,645,840)</b>                      | <b>(10,643,386)</b>   | <b>(10,251,624)</b>  | <b>(19,394,216)</b>  | <b>(29,645,840)</b>    | <b>(7,164,228)</b>   | <b>(13,838,549)</b>  | <b>(21,002,777)</b>  | <b>(3,087,396)</b>  | <b>(5,555,667)</b>  | <b>(8,643,063)</b>  |
| <b>Total Accumulated Depreciation</b> |                 | <b>(1,807,753,685)</b>                  | <b>(1,427,807,719)</b>                   | <b>(261,080,644)</b>                     | <b>(118,865,322)</b>  | <b>(224,560,368)</b> | <b>(36,520,276)</b>  | <b>(261,080,644)</b>   | <b>(147,894,425)</b> | <b>(25,651,454)</b>  | <b>(173,545,879)</b> | <b>(76,665,943)</b> | <b>(10,868,822)</b> | <b>(87,534,765)</b> |

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 5/3/2018 10:40 AM

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12E</b> |
| For Twelve Months Ended January 31, 2018  |                   |
| Ending Balance Basis                      |                   |

AVISTA UTILITIES

|   |                                |         |         |         |   |                               |         |         |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.135% | 20.549% | 9.316%  | 1 | System Contract Demand        | 69.060% | 30.940% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.562% | 31.438% | 4 | Jurisdictional 4-Factor Ratio | 71.354% | 28.646% |
| 9 | Elec/Gas North 4-Factor        | 77.714% | 22.286% | 0.000%  | 6 | Actual Therms Purchased       | 68.236% | 31.764% |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> | <b>G-AAMT-12E</b> |
| For Twelve Months Ended January 31, 2018  |                   |
| 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>Production/Transmission</b>                        |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| Franchises (302000) ED-AN                             | (11,136,288)        | (11,136,288)                      |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| Misc Intangible Plt (303000 ED-AN                     | (1,633,939)         | (1,633,939)                       |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Total Production/Transmission</b>                  | <b>(12,770,227)</b> | <b>(12,770,227)</b>               |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Distribution</b>                                   |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| Franchises (302000) ED-WA                             | (195,554)           | (195,554)                         |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| Misc Intangible Plt (303000 ED-WA                     | (37,296)            | (37,296)                          |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Total Distribution</b>                             | <b>(232,850)</b>    | <b>(232,850)</b>                  |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>General Plant - 303000</b>                         |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| 7,4 CD-AA   | (2,559,085)         | (1,794,814)                       | (525,867)                          | (238,404)                          |                       | (525,867)           | (525,867)           |                        | (375,227)          | (375,227)          |                   | (150,640)          | (150,640)          |  |
| 9,4 CD-AN   | (97,578)            | (75,833)                          | (21,745)                           |                                    |                       | (21,745)            | (21,745)            |                        | (15,516)           | (15,516)           |                   | (6,229)            | (6,229)            |  |
| GD-ID   | (87,634)            |                                   | (87,634)                           |                                    |                       | (87,634)            | (87,634)            |                        |                    |                    |                   | (87,634)           | (87,634)           |  |
| GD-WA   | (193,362)           |                                   | (193,362)                          |                                    |                       | (193,362)           | (193,362)           |                        | (193,362)          | (193,362)          |                   |                    |                    |  |
| GD-OR   | (89,359)            |                                   |                                    | (89,359)                           |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Total General Plant - 303000</b>                   | <b>(3,027,018)</b>  | <b>(1,870,647)</b>                | <b>(828,608)</b>                   | <b>(327,763)</b>                   | <b>(280,996)</b>      | <b>(547,612)</b>    | <b>(828,608)</b>    | <b>(193,362)</b>       | <b>(390,743)</b>   | <b>(584,105)</b>   | <b>(87,634)</b>   | <b>(156,869)</b>   | <b>(244,503)</b>   |  |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| 7,4 CD-AA   | (54,502,437)        | (38,225,284)                      | (11,199,706)                       | (5,077,447)                        |                       | (11,199,706)        | (11,199,706)        |                        | (7,991,438)        | (7,991,438)        |                   | (3,208,268)        | (3,208,268)        |  |
| 9,4 CD-AN   | (53,673)            | (41,712)                          | (11,961)                           |                                    |                       | (11,961)            | (11,961)            |                        | (8,535)            | (8,535)            |                   | (3,426)            | (3,426)            |  |
| 9 CD-ID   | (73,112)            | (56,819)                          | (16,293)                           |                                    |                       | (16,293)            | (16,293)            |                        |                    |                    |                   | (16,293)           | (16,293)           |  |
| ED-AN   | (2,460,486)         | (2,460,486)                       |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| ED-ID   | 0                   | 0                                 |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| ED-WA   | (2,486,707)         | (2,486,707)                       |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| 8,4 GD-AA   | (393,982)           |                                   | (270,122)                          | (123,860)                          |                       | (270,122)           | (270,122)           |                        | (192,743)          | (192,743)          |                   | (77,379)           | (77,379)           |  |
| 4 GD-AN   | 0                   |                                   | 0                                  |                                    |                       | 0                   | 0                   |                        | 0                  | 0                  |                   | 0                  | 0                  |  |
| GD-OR   | 0                   |                                   |                                    | 0                                  |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Total Miscellaneous IT Intangible Plant - 3031</b> | <b>(59,970,397)</b> | <b>(43,271,008)</b>               | <b>(11,498,082)</b>                | <b>(5,201,307)</b>                 | <b>(16,293)</b>       | <b>(11,481,789)</b> | <b>(11,498,082)</b> | <b>(8,192,716)</b>     | <b>(8,192,716)</b> | <b>(8,192,716)</b> | <b>(16,293)</b>   | <b>(3,289,073)</b> | <b>(3,305,366)</b> |  |
| <b>Gas Underground Storage</b>                        |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| 1 GD-AN   | (240,560)           |                                   | (240,560)                          |                                    |                       | (240,560)           | (240,560)           |                        | (166,131)          | (166,131)          |                   | (74,429)           | (74,429)           |  |
| <b>Total Gas Underground Storage</b>                  | <b>(240,560)</b>    |                                   | <b>(240,560)</b>                   |                                    |                       | <b>(240,560)</b>    | <b>(240,560)</b>    |                        | <b>(166,131)</b>   | <b>(166,131)</b>   |                   | <b>(74,429)</b>    | <b>(74,429)</b>    |  |
| <b>General Plant - 390200, 396200</b>                 |                     |                                   |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| 7,4 CD-AA   | 0                   | 0                                 | 0                                  | 0                                  |                       | 0                   | 0                   |                        | 0                  | 0                  |                   | 0                  | 0                  |  |
| 9 CD-ID   | 0                   | 0                                 | 0                                  |                                    |                       | 0                   | 0                   |                        |                    |                    |                   | 0                  | 0                  |  |
| 9 CD-WA   | 0                   | 0                                 | 0                                  |                                    |                       | 0                   | 0                   |                        | 0                  | 0                  |                   |                    |                    |  |
| 4 ED-AN   | (100,929)           | (100,929)                         |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| ED-WA   | 0                   | 0                                 |                                    |                                    |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| GD-WA   | 0                   |                                   | 0                                  |                                    |                       | 0                   | 0                   |                        | 0                  | 0                  |                   |                    |                    |  |
| GD-OR   | 0                   |                                   |                                    | 0                                  |                       |                     |                     |                        |                    |                    |                   |                    |                    |  |
| <b>Total General Plant - 390200, 396200</b>           | <b>(100,929)</b>    | <b>(100,929)</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>          | <b>0</b>           | <b>0</b>           |  |
| <b>Total Accumulated Amortization</b>                 | <b>(76,341,981)</b> | <b>(58,245,661)</b>               | <b>(12,567,250)</b>                | <b>(5,529,070)</b>                 | <b>(297,289)</b>      | <b>(12,269,961)</b> | <b>(12,567,250)</b> | <b>(193,362)</b>       | <b>(8,749,590)</b> | <b>(8,942,952)</b> | <b>(103,927)</b>  | <b>(3,520,371)</b> | <b>(3,624,298)</b> |  |

Allocation Ratios:

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

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> | <b>G-AAMT-12E</b> |
| For Twelve Months Ended January 31, 2018  |                   |
| Ending Balance Basis                      |                   |

AVISTA UTILITIES

|   |                                |         |         |         |   |                               |         |         |
|---|--------------------------------|---------|---------|---------|---|-------------------------------|---------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.135% | 20.549% | 9.316%  | 1 | System Contract Demand        | 69.060% | 30.940% |
| 8 | Gas North/Oregon 4-Factor      | 0.000%  | 68.562% | 31.438% | 4 | Jurisdictional 4-Factor Ratio | 71.354% | 28.646% |
| 9 | Elec/Gas North 4-Factor        | 77.714% | 22.286% | 0.000%  |   |                               |         |         |

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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| 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             |
|           | 389XXX  | Land & Land Rights           |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 398,664            | 13,611               | 362,279          | 22,774            | 398,664               | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 2,518,764          | 0                    | 0                | 0                 | 0                     | 2,518,764        | 0                | 0                 | 2,518,764              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 848,544            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 848,544          | 0                |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 9,936,581          | 0                    | 0                | 6,969,021         | 6,969,021             | 0                | 0                | 2,041,868         | 2,041,868              | 0                | 925,692          |                   |
| 9         |         | CD-WA / ID / AN              | 1,660,111          | 712,828              | 339,789          | 237,538           | 1,290,155             | 204,405          | 97,436           | 68,115            | 369,956                | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>15,362,664</b>  | <b>726,439</b>       | <b>702,068</b>   | <b>7,229,333</b>  | <b>8,657,840</b>      | <b>2,723,169</b> | <b>97,436</b>    | <b>2,109,983</b>  | <b>4,930,588</b>       | <b>848,544</b>   | <b>925,692</b>   | <b>1,774,236</b>  |
|           | 390XXX  | Structures & Improvements    |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 8,239,126          | 1,052,423            | 2,554,226        | 4,632,477         | 8,239,126             | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 3,419,353          | 0                    | 0                | 0                 | 0                     | 3,419,353        | 0                | 0                 | 3,419,353              | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 3,649,256          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 3,649,256        | 0                |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 102,120,716        | 0                    | 0                | 71,622,364        | 71,622,364            | 0                | 0                | 20,984,786        | 20,984,786             | 0                | 9,513,566        |                   |
| 9         |         | CD-WA / ID / AN              | 24,998,736         | 5,575,985            | 5,603,810        | 8,247,972         | 19,427,767            | 1,598,930        | 1,606,909        | 2,365,130         | 5,570,969              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>142,427,187</b> | <b>6,628,408</b>     | <b>8,158,036</b> | <b>84,502,813</b> | <b>99,289,257</b>     | <b>5,018,283</b> | <b>1,606,909</b> | <b>23,349,916</b> | <b>29,975,108</b>      | <b>3,649,256</b> | <b>9,513,566</b> | <b>13,162,822</b> |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 3,078,101          | 971,846              | 0                | 2,106,255         | 3,078,101             | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 1,520              | 0                    | 0                | 0                 | 0                     | 1,520            | 0                | 0                 | 1,520                  | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 8         |         | GD-AA                        | 356,327            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 244,305           | 244,305                | 0                | 112,022          |                   |
| 7         |         | CD-AA                        | 72,007,129         | 0                    | 0                | 50,502,200        | 50,502,200            | 0                | 0                | 14,796,745        | 14,796,745             | 0                | 6,708,184        |                   |
| 9         |         | CD-WA / ID / AN              | 649,607            | 338,540              | 70,496           | 95,806            | 504,842               | 97,077           | 20,215           | 27,473            | 144,765                | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>76,092,684</b>  | <b>1,310,386</b>     | <b>70,496</b>    | <b>52,704,261</b> | <b>54,085,143</b>     | <b>98,597</b>    | <b>20,215</b>    | <b>15,068,523</b> | <b>15,187,335</b>      | <b>0</b>         | <b>6,820,206</b> | <b>6,820,206</b>  |
|           | 392XXX  | Transportation Equipment     |                    |                      |                  |                   |                       |                  |                  |                   |                        |                  |                  |                   |
| 99        |         | ED-WA / ID / AN              | 41,838,177         | 19,833,768           | 8,747,393        | 13,257,016        | 41,838,177            | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 99        |         | GD-WA / ID / AN              | 12,635,917         | 0                    | 0                | 0                 | 0                     | 8,496,510        | 2,427,799        | 1,711,608         | 12,635,917             | 0                | 0                |                   |
| 99        |         | GD-OR / AS                   | 3,715,177          | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 3,715,177        | 0                |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                 | 0                      | 0                | 0                |                   |
| 7         |         | CD-AA                        | 1,070,829          | 0                    | 0                | 751,026           | 751,026               | 0                | 0                | 220,045           | 220,045                | 0                | 99,758           |                   |
| 9         |         | CD-WA / ID / AN              | 6,001,939          | 1,913,528            | 754,157          | 1,996,721         | 4,664,406             | 548,710          | 216,257          | 572,566           | 1,337,533              | 0                | 0                |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>65,262,039</b>  | <b>21,747,296</b>    | <b>9,501,550</b> | <b>16,004,763</b> | <b>47,253,609</b>     | <b>9,045,220</b> | <b>2,644,056</b> | <b>2,504,219</b>  | <b>14,193,495</b>      | <b>3,715,177</b> | <b>99,758</b>    | <b>3,814,935</b>  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                |                   | Total             | ***** GAS NORTH ***** |                |                  | Total            | ***** OREGON GAS ***** |                  |                  |
|-----------|---------|---------------------------------|-------------------|----------------------|----------------|-------------------|-------------------|-----------------------|----------------|------------------|------------------|------------------------|------------------|------------------|
|           |         |                                 |                   | Direct-WA            | Direct-ID      | Allocated         |                   | Direct-WA             | Direct-ID      | Allocated        |                  | Direct-OR              | Allocated        | Total            |
|           | 393000  | Stores Equipment                |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 399,250           | 10,461               | 14,363         | 374,426           | 399,250           | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 88,160            | 0                    | 0              | 0                 | 0                 | 88,160                | 0              | 0                | 88,160           | 0                      | 0                | 0                |
| 99        |         | GD-OR / AS                      | 24,642            | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 24,642                 | 0                | 24,642           |
| 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                 | 4,625,534         | 153,582              | 150,601        | 3,290,551         | 3,594,734         | 44,040                | 43,185         | 943,575          | 1,030,800        | 0                      | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>5,137,586</b>  | <b>164,043</b>       | <b>164,964</b> | <b>3,664,977</b>  | <b>3,993,984</b>  | <b>132,200</b>        | <b>43,185</b>  | <b>943,575</b>   | <b>1,118,960</b> | <b>24,642</b>          | <b>0</b>         | <b>24,642</b>    |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 4,937,171         | 739,855              | 233,715        | 3,963,601         | 4,937,171         | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 2,526,592         | 0                    | 0              | 0                 | 0                 | 1,852,133             | 299,658        | 374,801          | 2,526,592        | 0                      | 0                | 0                |
| 99        |         | GD-OR / AS                      | 869,782           | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 869,782                | 0                | 869,782          |
| 8         |         | GD-AA                           | 4,157,510         | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 2,850,472        | 2,850,472        | 0                      | 1,307,038        | 1,307,038        |
| 7         |         | CD-AA                           | 12,945,502        | 0                    | 0              | 9,079,328         | 9,079,328         | 0                     | 0              | 2,660,171        | 2,660,171        | 0                      | 1,206,003        | 1,206,003        |
| 9         |         | CD-WA / ID / AN                 | 1,171,717         | 12,098               | 755,211        | 143,291           | 910,600           | 3,469                 | 216,559        | 41,089           | 261,117          | 0                      | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>26,608,274</b> | <b>751,953</b>       | <b>988,926</b> | <b>13,186,220</b> | <b>14,927,099</b> | <b>1,855,602</b>      | <b>516,217</b> | <b>5,926,533</b> | <b>8,298,352</b> | <b>869,782</b>         | <b>2,513,041</b> | <b>3,382,823</b> |
|           | 394100  | Electric Charging Stations      |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 113,841           | 0                    | 0              | 113,841           | 113,841           | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 99        |         | GD-OR / AS                      | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 8         |         | GD-AA                           | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 7         |         | CD-AA                           | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>113,841</b>    | <b>0</b>             | <b>0</b>       | <b>113,841</b>    | <b>113,841</b>    | <b>0</b>              | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         |
|           | 395000  | Laboratory Equipment            |                   |                      |                |                   |                   |                       |                |                  |                  |                        |                  |                  |
| 99        |         | ED-WA / ID / AN                 | 1,162,050         | 201,806              | 15,617         | 944,627           | 1,162,050         | 0                     | 0              | 0                | 0                | 0                      | 0                | 0                |
| 99        |         | GD-WA / ID / AN                 | 93,419            | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 93,419           | 93,419           | 0                      | 0                | 0                |
| 99        |         | GD-OR / AS                      | 40,917            | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 0                | 0                | 40,917                 | 0                | 40,917           |
| 8         |         | GD-AA                           | 161,302           | 0                    | 0              | 0                 | 0                 | 0                     | 0              | 110,592          | 110,592          | 0                      | 50,710           | 50,710           |
| 7         |         | CD-AA                           | 1,267,480         | 0                    | 0              | 888,947           | 888,947           | 0                     | 0              | 260,455          | 260,455          | 0                      | 118,078          | 118,078          |
| 9         |         | CD-WA / ID / AN                 | 2,213             | 0                    | 0              | 1,720             | 1,720             | 0                     | 0              | 493              | 493              | 0                      | 0                | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>2,727,381</b>  | <b>201,806</b>       | <b>15,617</b>  | <b>1,835,294</b>  | <b>2,052,717</b>  | <b>0</b>              | <b>0</b>       | <b>464,959</b>   | <b>464,959</b>   | <b>40,917</b>          | <b>168,788</b>   | <b>209,705</b>   |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON GENERAL PLANT</b>              | <b>C-GPL-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| 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             |
|           | 396XXX  | Power Operated Equipment   |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 31,894,311         | 14,314,857           | 9,476,466         | 8,102,988          | 31,894,311            | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN            | 4,052,569          | 0                    | 0                 | 0                  | 0                     | 2,384,295         | 847,685          | 820,589           | 4,052,569              | 0                 | 0                 | 0                 |
| 99        |         | GD-OR / AS                 | 43,834             | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 43,834            | 0                 | 43,834            |
| 8         |         | GD-AA                      | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 7         |         | CD-AA                      | 528,479            | 0                    | 0                 | 370,649            | 370,649               | 0                 | 0                | 108,597           | 108,597                | 0                 | 49,233            | 49,233            |
| 9         |         | CD-WA / ID / AN            | 1,265,106          | 251,861              | 308,540           | 422,776            | 983,177               | 72,222            | 88,475           | 121,232           | 281,929                | 0                 | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>37,784,299</b>  | <b>14,566,718</b>    | <b>9,785,006</b>  | <b>8,896,413</b>   | <b>33,248,137</b>     | <b>2,456,517</b>  | <b>936,160</b>   | <b>1,050,418</b>  | <b>4,443,095</b>       | <b>43,834</b>     | <b>49,233</b>     | <b>93,067</b>     |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 64,472,778         | 12,042,356           | 6,804,546         | 45,625,876         | 64,472,778            | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN            | 1,177,738          | 0                    | 0                 | 0                  | 0                     | 685,366           | 492,372          | 0                 | 1,177,738              | 0                 | 0                 | 0                 |
| 99        |         | GD-OR / AS                 | 1,212,403          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 1,212,403         | 0                 | 1,212,403         |
| 8         |         | GD-AA                      | 1,151,237          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 789,311           | 789,311                | 0                 | 361,926           | 361,926           |
| 7         |         | CD-AA                      | 53,077,267         | 0                    | 0                 | 37,225,741         | 37,225,741            | 0                 | 0                | 10,906,848        | 10,906,848             | 0                 | 4,944,678         | 4,944,678         |
| 9         |         | CD-WA / ID / AN            | 15,030,079         | 1,590,079            | 2,941,446         | 7,149,101          | 11,680,626            | 455,960           | 843,468          | 2,050,025         | 3,349,453              | 0                 | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>136,121,502</b> | <b>13,632,435</b>    | <b>9,745,992</b>  | <b>90,000,718</b>  | <b>113,379,145</b>    | <b>1,141,326</b>  | <b>1,335,840</b> | <b>13,746,184</b> | <b>16,223,350</b>      | <b>1,212,403</b>  | <b>5,306,604</b>  | <b>6,519,007</b>  |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 149,694            | 0                    | 6,846             | 142,848            | 149,694               | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN            | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 99        |         | GD-OR / AS                 | 2,367              | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 2,367             | 0                 | 2,367             |
| 8         |         | GD-AA                      | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 | 0                 |
| 7         |         | CD-AA                      | 442,770            | 0                    | 0                 | 310,537            | 310,537               | 0                 | 0                | 90,985            | 90,985                 | 0                 | 41,248            | 41,248            |
| 9         |         | CD-WA / ID / AN            | 13,560             | 3,875                | 6,663             | 0                  | 10,538                | 1,111             | 1,911            | 0                 | 3,022                  | 0                 | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>608,391</b>     | <b>3,875</b>         | <b>13,509</b>     | <b>453,385</b>     | <b>470,769</b>        | <b>1,111</b>      | <b>1,911</b>     | <b>90,985</b>     | <b>94,007</b>          | <b>2,367</b>      | <b>41,248</b>     | <b>43,615</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>508,245,848</b> | <b>59,733,359</b>    | <b>39,146,164</b> | <b>278,592,018</b> | <b>377,471,541</b>    | <b>22,472,025</b> | <b>7,201,929</b> | <b>65,255,295</b> | <b>94,929,249</b>      | <b>10,406,922</b> | <b>25,438,136</b> | <b>35,845,058</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.135% | 20.549% | 9.316%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.562% | 31.438% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 77.714% | 22.286% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |



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|--|------------|
| RESULTS OF OPERATIONS                    | Report ID: |
| COMMON INTANGIBLE PLANT                  | C-IPL-12E  |
| For Twelve Months Ended January 31, 2018 |            |
| 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                           | 10,693,280  | 319,716              | 0         | 10,373,564 | 10,693,280            | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 99        |         | GD-WA / ID / AN                           | 1,802,199   | 0                    | 0         | 0          | 0                     | 1,022,594 | 779,605   | 0          | 1,802,199             | 0         | 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                                     | 8,983,908   | 0                    | 0         | 6,300,864  | 6,300,864             | 0         | 0         | 1,846,103  | 1,846,103             | 0         | 836,941   |           |
| 9         |         | CD-WA / ID / AN                           | 194,058     | 0                    | 0         | 150,812    | 150,812               | 0         | 0         | 43,246     | 43,246                | 0         | 0         |           |
|           |         | TOTAL ACCOUNT                             | 22,099,568  | 319,716              | 0         | 16,825,240 | 17,144,956            | 1,022,594 | 779,605   | 1,889,349  | 3,691,548             | 426,123   | 836,941   | 1,263,064 |
|           | 303100  | Misc Intangible Plant--Mainframe Software |             |                      |           |            |                       |           |           |            |                       |           |           |           |
| 99        |         | ED-WA / ID / AN                           | 11,818,186  | 3,227,557            | 0         | 8,590,629  | 11,818,186            | 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                                     | 652,234     | 0                    | 0         | 0          | 0                     | 0         | 0         | 447,185    | 447,185               | 0         | 205,049   |           |
| 7         |         | CD-AA                                     | 83,467,929  | 0                    | 0         | 58,540,232 | 58,540,232            | 0         | 0         | 17,151,825 | 17,151,825            | 0         | 7,775,872 |           |
| 9         |         | CD-WA / ID / AN                           | 183,913     | 0                    | 74,361    | 68,567     | 142,928               | 0         | 21,323    | 19,662     | 40,985                | 0         | 0         |           |
|           |         | TOTAL ACCOUNT                             | 96,122,262  | 3,227,557            | 74,361    | 67,199,428 | 70,501,346            | 0         | 21,323    | 17,618,672 | 17,639,995            | 0         | 7,980,921 | 7,980,921 |
|           | 303110  | Misc Intangible Plant--PC Software        |             |                      |           |            |                       |           |           |            |                       |           |           |           |
| 99        |         | ED-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 99        |         | GD-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 99        |         | GD-OR / AS                                | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 8         |         | GD-AA                                     | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 7         |         | CD-AA                                     | 4,883,511   | 0                    | 0         | 3,425,050  | 3,425,050             | 0         | 0         | 1,003,513  | 1,003,513             | 0         | 454,948   |           |
| 8         |         | CD-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
|           |         | TOTAL ACCOUNT                             | 4,883,511   | 0                    | 0         | 3,425,050  | 3,425,050             | 0         | 0         | 1,003,513  | 1,003,513             | 0         | 454,948   | 454,948   |
|           | 303115  | Misc Intangible Plant--PC Software        |             |                      |           |            |                       |           |           |            |                       |           |           |           |
| 99        |         | ED-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 99        |         | GD-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 99        |         | GD-OR / AS                                | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 8         |         | GD-AA                                     | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
| 7         |         | CD-AA                                     | 100,831,203 | 0                    | 0         | 70,717,964 | 70,717,964            | 0         | 0         | 20,719,804 | 20,719,804            | 0         | 9,393,435 |           |
| 8         |         | CD-WA / ID / AN                           | 0           | 0                    | 0         | 0          | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         |           |
|           |         | TOTAL ACCOUNT                             | 100,831,203 | 0                    | 0         | 70,717,964 | 70,717,964            | 0         | 0         | 20,719,804 | 20,719,804            | 0         | 9,393,435 | 9,393,435 |

|  |            |
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| RESULTS OF OPERATIONS                    | Report ID: |
| COMMON INTANGIBLE PLANT                  | C-IPL-12E  |
| For Twelve Months Ended January 31, 2018 |            |
| 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      |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-OR / AS                              | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 8         |         | GD-AA                                   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA                                   | 30,123,510  | 0                    | 0         | 21,127,124  | 21,127,124            | 0         | 0         | 6,190,080  | 6,190,080             | 0         | 2,806,306  | 2,806,306  |
| 8         |         | CD-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                           | 30,123,510  | 0                    | 0         | 21,127,124  | 21,127,124            | 0         | 0         | 6,190,080  | 6,190,080             | 0         | 2,806,306  | 2,806,306  |
|           | 303121  | Misc Intangible Plant--AMI Software     |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-OR / AS                              | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 8         |         | GD-AA                                   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA                                   | 1,313,339   | 0                    | 0         | 921,110     | 921,110               | 0         | 0         | 269,878    | 269,878               | 0         | 122,351    | 122,351    |
| 9         |         | CD-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                           | 1,313,339   | 0                    | 0         | 921,110     | 921,110               | 0         | 0         | 269,878    | 269,878               | 0         | 122,351    | 122,351    |
|           |         | TOTAL                                   | 255,373,393 | 3,547,273            | 74,361    | 180,215,916 | 183,837,550           | 1,022,594 | 800,928   | 47,691,296 | 49,514,818            | 426,123   | 21,594,902 | 22,021,025 |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.135% | 20.549% | 9.316%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.562% | 31.438% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 77.714% | 22.286% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>   | <b>C-DTX-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description                   | Total        | Electric     | Gas North    | Oregon Gas  |
|-----------|---------------------------------------|--------------|--------------|--------------|-------------|
|           | ADFIT - Common Plant (For Report APL) |              |              |              |             |
| 7         | 282900 CD-AA                          | (85,687,912) | (60,097,217) | (17,608,009) | (7,982,686) |
| 8         | 282900 GD-AA                          | 0            | 0            | 0            | 0           |
| 9         | 282900 CD-WA / ID / AN                | (736,106)    | (572,065)    | (164,041)    | 0           |
| 7         | 283750 CD-AA                          | 0            | 0            | 0            | 0           |
|           | Total                                 | (86,424,018) | (60,669,282) | (17,772,050) | (7,982,686) |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.135% | 20.549% | 9.316%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.562% | 31.438% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 77.714% | 22.286% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>            | <b>C-WKC-12E</b> |
| For Twelve Months Ended January 31, 2018 |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description                               | ***** SYSTEM ***** |                   |                  |                    | **** ELECTRIC **** |                   | **** GAS NORTH **** |                  | *GAS SOUTH*      |
|-----------|---|--------------------|-------------------|------------------|--------------------|--------------------|-------------------|---------------------|------------------|------------------|
|           |   | Washington         | Idaho             | Oregon           | Total              | Washington         | Idaho             | Washington          | Idaho            | Oregon           |
| 1         | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0                 | 0                | 0                  | 0                  | 0                 | 0                   | 0                | 0                |
| 1         | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0                 | 0                | 0                  | 0                  | 0                 | 0                   | 0                | 0                |
| 7/4       | 154100 Plant Materials & Oper Supplies            | 0                  | 0                 | 3,263,913        | 3,263,913          | 0                  | 0                 | 0                   | 0                | 3,263,913        |
| 1         | 154300 Plant Materials & Oper Supplies - CS2      | 0                  | 0                 | 0                | 0                  | 0                  | 0                 | 0                   | 0                | 0                |
| 1         | 154400 Plant Materials & Oper Supplies - Colstrip | 0                  | 0                 | 0                | 0                  | 0                  | 0                 | 0                   | 0                | 0                |
| 7/4       | 154500 Supply Chain Receiving Inventory           | 0                  | 0                 | (24)             | (24)               | 0                  | 0                 | 0                   | 0                | (24)             |
| 7/4       | 154550 Supply Chain Average Cost Variance         | 0                  | 0                 | 51               | 51                 | 0                  | 0                 | 0                   | 0                | 51               |
| 7/4       | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | (34)             | (34)               | 0                  | 0                 | 0                   | 0                | (34)             |
| 99        | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                  | 0                  | 0                 | 0                   | 0                | 0                |
| 99        | 163999 Investor-Supplied Working Capital          | 80,101,938         | 40,131,426        | 0                | 120,233,364        | 63,531,587         | 32,487,761        | 16,570,351          | 7,643,665        | 0                |
|           | <b>TOTAL</b>                                      | <b>80,101,938</b>  | <b>40,131,426</b> | <b>3,263,906</b> | <b>123,497,270</b> | <b>63,531,587</b>  | <b>32,487,761</b> | <b>16,570,351</b>   | <b>7,643,665</b> | <b>3,263,906</b> |

|                    |   |          |           |           |         |           |            |
|--------------------|---|----------|-----------|-----------|---------|-----------|------------|
| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho   | Idaho Gas | Oregon Gas |
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 70.135%  | 20.549%   | 9.316%    | 31.751% | 28.646%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |         |           |            |