

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	8,441,209	5,443,665	2,997,544
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	8,441,209	5,443,665	2,997,544
G-APL	Gas Net Adjusted Rate Base	487,974,545	334,186,352	153,788,193
	<b>RATE OF RETURN</b>	<b>1.730%</b>	<b>1.629%</b>	<b>1.949%</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			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended December 31, 2017 Average of Monthly Averages Basis			

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 Percent	12-01-2017 thru 12-31-2017	245,616 <b>100.000%</b>	162,739 <b>66.257%</b>	82,877 <b>33.743%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2017 thru 12-31-2017	1,110,495 <b>100.000%</b>	815,061 <b>73.396%</b>	295,434 <b>26.604%</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 Percent		400.000%	285.415%	114.585%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	12-01-2017 thru 12-31-2017	47,334,145 <b>100.000%</b>	32,367,088 <b>68.380%</b>	14,967,057 <b>31.620%</b>

## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended December 31, 2017

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	Total		120,618,749	93,945,705	17,874,624	8,798,420
	Percentage		100.000%	77.887%	14.819%	7.294%
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	Total		92,218,982	67,133,294	17,802,110	7,283,578
	Percentage		100.000%	72.798%	19.304%	7.898%
	Number of Customers at		717,579	377,285	239,822	100,472
	Percentage		100.000%	52.577%	33.421%	14.002%
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	Percentage		100.000%	78.050%	14.236%	7.714%
	Total Percentages		400.000%	281.312%	81.780%	36.908%
	Average (CD AA)		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended December 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended December 31, 2017

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</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	12-01-2017 thru 12-31-2017	1,887,585	1,289,017	598,568	
			<b>100.000%</b>	<b>68.289%</b>	<b>31.711%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2017 thru 12-31-2017	574,217,284	391,927,632	182,289,652	
			<b>100.000%</b>	<b>68.254%</b>	<b>31.746%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2017 thru 12-31-2017	65,283,261	48,080,665	17,202,596	
			<b>100.000%</b>	<b>73.649%</b>	<b>26.351%</b>	
14	Net Allocated Schedule M's - AMA Percent	12-01-2017 thru 12-31-2017	-2,880,088	-1,933,325	-946,763	
			<b>100.000%</b>	<b>67.127%</b>	<b>32.873%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	20,218,901	0	20,218,901	14,090,217	0	14,090,217	6,128,684	0	6,128,684
99	4812XX Commercial - Firm & Interruptible	9,193,406	0	9,193,406	6,546,917	0	6,546,917	2,646,489	0	2,646,489
99	4813XX Industrial-Firm	355,572	0	355,572	204,840	0	204,840	150,732	0	150,732
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	37,510	0	37,510	33,254	0	33,254	4,256	0	4,256
99	499XXX Unbilled Revenue	6,318,466	0	6,318,466	4,579,137	0	4,579,137	1,739,329	0	1,739,329
	TOTAL SALES TO ULTIMATE CUSTOMERS	36,123,855	0	36,123,855	25,454,365	0	25,454,365	10,669,490	0	10,669,490
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	9,303,625	0	9,303,625	6,361,819	0	6,361,819	2,941,806	0	2,941,806
4	488000 Miscellaneous Service Revenues	739	0	739	467	0	467	272	0	272
99	4893XX Transportation Revenues	515,528	0	515,528	469,387	0	469,387	46,141	0	46,141
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	(1,756,729)	19,998	(1,736,731)	(1,245,197)	14,269	(1,230,928)	(511,532)	5,729	(505,803)
99	496100 Provision for Rate Refund	(1,567,779)	0	(1,567,779)	(1,567,779)	0	(1,567,779)	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,495,600	19,998	6,515,598	4,018,913	14,269	4,033,182	2,476,687	5,729	2,482,416
	TOTAL GAS REVENUES	42,619,455	19,998	42,639,453	29,473,278	14,269	29,487,547	13,146,177	5,729	13,151,906
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	14,291,377	0	14,291,377	9,817,127	0	9,817,127	4,474,250	0	4,474,250
99	808XXX Net Natural Gas Storage Transactions	6,046,185	0	6,046,185	4,134,381	0	4,134,381	1,911,804	0	1,911,804
99	811000 Gas Used for Products Extraction	(80,989)	0	(80,989)	(55,380)	0	(55,380)	(25,609)	0	(25,609)
10	813000 Other Gas Expenses	0	115,823	115,823	0	78,977	78,977	0	36,846	36,846
99	813010 Gas Technology Institute (GTI) Expenses	19,625	0	19,625	13,858	0	13,858	5,767	0	5,767
	TOTAL PRODUCTION EXPENSES	20,276,198	115,823	20,392,021	13,909,986	78,977	13,988,963	6,366,212	36,846	6,403,058
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	(1,527)	(1,527)	0	(1,055)	(1,055)	0	(472)	(472)
1	824000 Other Expenses	0	54,013	54,013	0	37,301	37,301	0	16,712	16,712
1	837000 Other Equipment	0	104,238	104,238	0	71,987	71,987	0	32,251	32,251
	TOTAL UNDERGROUND STORAGE OPER EXP	0	156,724	156,724	0	108,233	108,233	0	48,491	48,491
G-DEPX	Depreciation Expense-Underground Storage	0	67,704	67,704	0	46,756	46,756	0	20,948	20,948
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	85,277	85,277	0	58,892	58,892	0	26,385	26,385

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	242,001	242,001	0	167,125	167,125	0	74,876	74,876

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	33,122	152,061	185,183	27,664	111,607	139,271	5,458	40,454	45,912
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	209,452	85,432	294,884	144,073	62,704	206,777	65,379	22,728	88,107
3	875000 Measuring & Reg Sta Exp-General	5,428	0	5,428	2,838	0	2,838	2,590	0	2,590
3	876000 Measuring & Reg Sta Exp-Industrial	308	0	308	308	0	308	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	25,318	0	25,318	7,729	0	7,729	17,589	0	17,589
3	878000 Meter & House Regulator Expenses	20,787	0	20,787	20,231	0	20,231	556	0	556
3	879000 Customer Installation Expenses	210,646	6,586	217,232	138,891	4,834	143,725	71,755	1,752	73,507
3	880000 Other Expenses	233,337	70,463	303,800	179,652	51,717	231,369	53,685	18,746	72,431
3	881000 Rents	0	1,096	1,096	0	804	804	0	292	292
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	17,468	0	17,468	12,378	0	12,378	5,090	0	5,090
3	887000 Mains	44,996	0	44,996	39,510	0	39,510	5,486	0	5,486
3	889000 Measuring & Reg Sta Exp-General	10,474	0	10,474	4,441	0	4,441	6,033	0	6,033
3	890000 Measuring & Reg Sta Exp-Industrial	62,793	0	62,793	59,772	0	59,772	3,021	0	3,021
3	891000 Measuring & Reg Sta Exp-City Gate	18,585	0	18,585	16,561	0	16,561	2,024	0	2,024
3	892000 Services	87,740	0	87,740	56,324	0	56,324	31,416	0	31,416
3	893000 Meters & House Regulators	130,041	42,141	172,182	104,689	30,930	135,619	25,352	11,211	36,563
3	894000 Other Equipment	0	19,528	19,528	0	14,333	14,333	0	5,195	5,195
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,110,495</b>	<b>377,307</b>	<b>1,487,802</b>	<b>815,061</b>	<b>276,929</b>	<b>1,091,990</b>	<b>295,434</b>	<b>100,378</b>	<b>395,812</b>
G-DEPX	Depreciation Expense-Distribution	1,372,343	5,383	1,377,726	922,426	3,681	926,107	449,917	1,702	451,619
G-OTX	Taxes Other Than FIT	1,897,377	0	1,897,377	1,744,875	0	1,744,875	152,502	0	152,502
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>3,269,720</b>	<b>5,383</b>	<b>3,275,103</b>	<b>2,667,301</b>	<b>3,681</b>	<b>2,670,982</b>	<b>602,419</b>	<b>1,702</b>	<b>604,121</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,380,215</b>	<b>382,690</b>	<b>4,762,905</b>	<b>3,482,362</b>	<b>280,610</b>	<b>3,762,972</b>	<b>897,853</b>	<b>102,080</b>	<b>999,933</b>



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For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,676	8,676	0	5,748	5,748	0	2,928	2,928
2	902000	Meter Reading Expenses	155,796	10,206	166,002	143,837	6,762	150,599	11,959	3,444	15,403
2	903XXX	Customer Records & Collection Expenses	138,887	372,790	511,677	94,890	246,999	341,889	43,997	125,791	169,788
2	904000	Uncollectible Accounts	0	162,092	162,092	0	107,397	107,397	0	54,695	54,695
2	905000	Misc Customer Accounts	0	4,611	4,611	0	3,055	3,055	0	1,556	1,556
TOTAL CUSTOMER ACCOUNTS EXPENSES			294,683	558,375	853,058	238,727	369,961	608,688	55,956	188,414	244,370
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,472,491	11,083	1,483,574	1,236,073	7,343	1,243,416	236,418	3,740	240,158
2	909000	Advertising	0	168,170	168,170	0	111,424	111,424	0	56,746	56,746
2	910000	Misc Customer Service & Info Exp	0	40,753	40,753	0	27,002	27,002	0	13,751	13,751
TOTAL CUSTOMER SERVICE & INFO EXP			1,472,491	220,006	1,692,497	1,236,073	145,769	1,381,842	236,418	74,237	310,655
SALES EXPENSES:											
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
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000 Salaries	10,092	305,078	315,170	6,988	217,685	224,673	3,104	87,393	90,497
4	921000 Office Supplies & Expenses	72	107,806	107,878	72	76,924	76,996	0	30,882	30,882
4	922000 Admin. Expenses Transferred - Credit	0	(1,307)	(1,307)	0	(933)	(933)	0	(374)	(374)
4	923000 Outside Services Employed	16,678	192,232	208,910	16,678	137,165	153,843	0	55,067	55,067
4	924000 Property Insurance Premium	0	24,809	24,809	0	17,702	17,702	0	7,107	7,107
4	925XXX Injuries and Damages	66	60,784	60,850	22	43,372	43,394	44	17,412	17,456
4	926XXX Employee Pensions and Benefits	0	39,551	39,551	0	28,221	28,221	0	11,330	11,330
4	928000 Regulatory Commission Expenses	67,994	27,818	95,812	45,496	19,849	65,345	22,498	7,969	30,467
4	930000 Miscellaneous General Expenses	4,333	115,445	119,778	4,275	82,375	86,650	58	33,070	33,128
4	931000 Rents	620	27,285	27,905	620	19,469	20,089	0	7,816	7,816
4	935000 Maintenance of General Plant	60,785	281,669	342,454	53,171	200,982	254,153	7,614	80,687	88,301
TOTAL ADMIN & GEN OPERATING EXP		160,640	1,181,170	1,341,810	127,322	842,811	970,133	33,318	338,359	371,677
G-DEPX	Depreciation Expense-General Plant	33,146	409,009	442,155	24,309	291,844	316,153	8,837	117,165	126,002
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,384	13,701	2,072	7,409	9,481	1,245	2,975	4,220
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	344	422,277	422,621	0	301,311	301,311	344	120,966	121,310
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	0	0	0	0	0	0	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368 Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414 Regulatory Credits-Deferral-FISERVE	(118,115)	0	(118,115)	(81,086)	0	(81,086)	(37,029)	0	(37,029)
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436 MDM System	(37,317)	0	(37,317)	(37,317)	0	(37,317)	0	0	0
99	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(104,614)	841,670	737,056	(92,022)	600,564	508,542	(12,592)	241,106	228,514
TOTAL ADMIN & GENERAL EXPENSES		56,026	2,022,840	2,078,866	35,300	1,443,375	1,478,675	20,726	579,465	600,191
TOTAL EXPENSES BEFORE FIT		26,479,613	3,541,735	30,021,348	18,902,448	2,485,817	21,388,265	7,577,165	1,055,918	8,633,083
NET OPERATING INCOME (LOSS) BEFORE FIT				12,618,105		8,099,282		4,518,823		
G-FIT	FEDERAL INCOME TAX			4,656,742			3,131,406			1,525,336
G-FIT	DEFERRED FEDERAL INCOME TAX			(478,174)			(474,553)			(3,621)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
GAS NET OPERATING INCOME (LOSS)				8,441,209		5,443,665		2,997,544		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages 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%		66.257%		33.743%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		73.396%		26.604%		
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%		

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,530	19,998	24,528	4,530	14,269	18,799	0	5,729	5,729
4	495028	Deferred Exchange Reservation	375,000	0	375,000	256,425	0	256,425	118,575	0	118,575
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	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(309,785)	0	(309,785)	(107,891)	0	(107,891)	(201,894)	0	(201,894)
4	495329	Amortization Res Decoupling Deferral	(1,475,844)	0	(1,475,844)	(1,209,703)	0	(1,209,703)	(266,141)	0	(266,141)
4	495338	Non-Res Decoupling Deferred Rev	8,787	0	8,787	114,176	0	114,176	(105,389)	0	(105,389)
4	495339	Amortization Non-Res Decoupling	(359,417)	0	(359,417)	(302,734)	0	(302,734)	(56,683)	0	(56,683)
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>(1,756,729)</b>	<b>19,998</b>	<b>(1,736,731)</b>	<b>(1,245,197)</b>	<b>14,269</b>	<b>(1,230,928)</b>	<b>(511,532)</b>	<b>5,729</b>	<b>(505,803)</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%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,578,535	0	9,578,535	6,548,976	0	6,548,976	3,029,559	0	3,029,559
1	804001	Pipeline Demand Costs	2,311,258	0	2,311,258	1,596,155	0	1,596,155	715,103	0	715,103
1	804002	Transport Variable Charges	(110,840)	0	(110,840)	(76,546)	0	(76,546)	(34,294)	0	(34,294)
6	804010	Gas Costs - Fixed Hedge	(65,901)	0	(65,901)	(45,063)	0	(45,063)	(20,838)	0	(20,838)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,155	0	35,155	24,039	0	24,039	11,116	0	11,116
6	804018	Merchandise Processing Fee	6,407	0	6,407	4,381	0	4,381	2,026	0	2,026
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	1,903,258	0	1,903,258	1,301,448	0	1,301,448	601,810	0	601,810
6	804700	Gas Costs - Offsystem Bookout	4,269	0	4,269	2,919	0	2,919	1,350	0	1,350
6	804711	Gas Costs - Offsystem Bookout Offset	(4,269)	0	(4,269)	(2,919)	0	(2,919)	(1,350)	0	(1,350)
6	804730	Gas Costs - Intracompany LDC Gas	545,908	0	545,908	373,292	0	373,292	172,616	0	172,616
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,145,106)	0	(4,145,106)	(2,793,472)	0	(2,793,472)	(1,351,634)	0	(1,351,634)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	4,232,703	0	4,232,703	2,883,917	0	2,883,917	1,348,786	0	1,348,786
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>14,291,377</b>	<b>0</b>	<b>14,291,377</b>	<b>9,817,127</b>	<b>0</b>	<b>9,817,127</b>	<b>4,474,250</b>	<b>0</b>	<b>4,474,250</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	68.380%	31.620%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	28,011	11,083	39,094	22,448	7,343	29,791	5,563	3,740	9,303
99	908600	Public Purpose Tariff Rider Expense Offset	1,116,743	0	1,116,743	927,623	0	927,623	189,120	0	189,120
99	908610	Limited Income Tax Refund Program	56,949	0	56,949	56,949	0	56,949	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	270,788	0	270,788	229,053	0	229,053	41,735	0	41,735
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,472,491	11,083	1,483,574	1,236,073	7,343	1,243,416	236,418	3,740	240,158

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.257%	33.743%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Cost of Debt		2.921%	2.903%
	Total Weighted Cost		2.921%	2.903%
G-APL	Net Rate Base	487,974,545	334,186,352	153,788,193
	Interest Deduction for FIT Calculation	14,226,054	9,761,583	4,464,471
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended December 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	42,639,453	29,487,547	13,151,906
G-OPS	Operating & Maintenance Expense	25,923,912	18,149,849	7,774,063
G-OPS	Book Deprec/Amort and Reg Amortizations	2,182,505	1,481,418	701,087
G-OTX	Taxes Other than FIT	1,914,931	1,756,998	157,933
	Net Operating Income Before FIT	12,618,105	8,099,282	4,518,823
G-INT	Less: Interest Expense	1,185,504	813,465	372,039
G-SCM	Schedule M Adjustments	1,872,377	1,661,057	211,320
	Taxable Net Operating Income	13,304,978	8,946,874	4,358,104
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	4,656,742	3,131,406	1,525,336
G-DTE	Deferred FIT	(478,174)	(474,553)	(3,621)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	4,176,896	2,655,617	1,521,279
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended December 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,409,149	914,777	2,323,926	948,807	651,016	1,599,823	460,342	263,761	724,103
12	997001	Contributions In Aid of Construction	0	(1,128,484)	(1,128,484)	0	(770,235)	(770,235)	0	(358,249)	(358,249)
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	91,851	91,851	0	65,539	65,539	0	26,312	26,312
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	87,597	0	87,597	90,445	0	90,445	(2,848)	0	(2,848)
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,597	10,597	0	4,254	4,254
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,894	16,894	0	7,857	7,857
4	997020	FAS87 Current Pension Accrual	0	254,871	254,871	0	181,861	181,861	0	73,010	73,010
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	2,136,259	0	2,136,259	1,506,152	0	1,506,152	630,107	0	630,107
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,571	37,571	0	17,475	17,475
4	997033	DSM Tariff Rider	(63,324)	0	(63,324)	(78,062)	0	(78,062)	14,738	0	14,738
12	997048	AFUDC	0	153,312	153,312	0	104,642	104,642	0	48,670	48,670
11	997049	Tax Depreciation	0	(3,168,899)	(3,168,899)	0	(2,164,009)	(2,164,009)	0	(1,004,890)	(1,004,890)
1	997055	Deferred Gas Exchange	0	(374,990)	(374,990)	0	(258,968)	(258,968)	0	(116,022)	(116,022)
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	270,788	0	270,788	229,053	0	229,053	41,735	0	41,735
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(436,592)	(436,592)	0	(298,144)	(298,144)	0	(138,448)	(138,448)
4	997081	Deferred Compensation	0	39,747	39,747	0	28,361	28,361	0	11,386	11,386
4	997082	Meal Disallowances	0	13,292	13,292	0	9,484	9,484	0	3,808	3,808
4	997083	Paid Time Off	0	(63,250)	(63,250)	0	(45,131)	(45,131)	0	(18,119)	(18,119)
2	997084	Customer Uncollectibles	0	40,178	40,178	0	26,621	26,621	0	13,557	13,557
99	997098	Provision for Rate Refund	1,567,779	0	1,567,779	1,567,779	0	1,567,779	0	0	0
12	997101	Repairs 481 (a)	0	689,451	689,451	0	470,578	470,578	0	218,873	218,873
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(518,515)	0	(518,515)	(518,515)	0	(518,515)	0	0	0
99	997107	MDM System	(151,279)	0	(151,279)	(151,279)	0	(151,279)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>5,408,248</b>	<b>(2,880,088)</b>	<b>1,872,377</b>	<b>3,594,380</b>	<b>(1,933,323)</b>	<b>1,661,057</b>	<b>1,158,085</b>	<b>(946,765)</b>	<b>211,320</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.257%	33.743%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.380%	31.620%
G-ALL	11	Book Depreciation	100.000%	68.289%	31.711%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.254%	31.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	737,709	495,202	242,507
99	410100	Deferred Federal Income Tax Exp	(1,115,271)	(885,668)	(229,603)
		<b>SUBTOTAL</b>	<b>(377,562)</b>	<b>(390,466)</b>	<b>12,904</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(5,836)	(3,918)	(1,918)
99	411100	Deferred Federal Income Tax Exp	(94,776)	(80,169)	(14,607)
		<b>SUBTOTAL</b>	<b>(100,612)</b>	<b>(84,087)</b>	<b>(16,525)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(478,174)</b>	<b>(474,553)</b>	<b>(3,621)</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.127%	32.873%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	763,644	0	763,644	763,644	0	763,644	0	0	0
99	408120	Municipal Occupation & License Tax	907,835	0	907,835	752,847	0	752,847	154,988	0	154,988
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	323,330	0	323,330	228,384	0	228,384	94,946	0	94,946
99	409100	State Income Tax	(97,432)	0	(97,432)	0	0	0	(97,432)	0	(97,432)
		TOTAL DISTRIBUTION TAX	1,897,377	0	1,897,377	1,744,875	0	1,744,875	152,502	0	152,502
		TOTAL TAXES OTHER THAN FIT	1,897,377	17,554	1,914,931	1,744,875	12,123	1,756,998	152,502	5,431	157,933

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended December 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

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	1,879,823	3,682,022	1,022,594	1,341,329	2,363,923	779,605	538,494	1,318,099
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	44,774,853	44,796,086	0	31,948,648	31,948,648	21,233	12,826,205	12,847,438
TOTAL INTANGIBLE PLANT			1,823,432	46,654,676	48,478,108	1,022,594	33,289,977	34,312,571	800,838	13,364,699	14,165,537
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	2,267,304	2,267,304	0	1,565,800	1,565,800	0	701,504	701,504
1	352XXX	Wells	0	18,968,093	18,968,093	0	13,099,365	13,099,365	0	5,868,728	5,868,728
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	12,390,818	12,390,818	0	8,557,099	8,557,099	0	3,833,719	3,833,719
1	355000	Measuring & Regulating Equipment	0	1,061,574	1,061,574	0	733,123	733,123	0	328,451	328,451
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,356,636	2,356,636	0	1,627,493	1,627,493	0	729,143	729,143
TOTAL UNDERGROUND STORAGE PLAN			0	39,772,110	39,772,110	0	27,485,262	27,485,262	0	12,286,848	12,286,848
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	988,462	0	988,462	613,470	0	613,470	374,992	0	374,992
6	376000	Mains	328,517,246	2,512,521	331,029,767	215,201,358	1,718,062	216,919,420	113,315,888	794,459	114,110,347
6	378000	Measuring & Reg Station Equip-General	6,108,852	127,100	6,235,952	3,767,273	86,911	3,854,184	2,341,579	40,189	2,381,768
6	379000	Measuring & Reg Station Equip-City Gate	6,891,035	0	6,891,035	2,380,414	0	2,380,414	4,510,621	0	4,510,621
6	380000	Services	234,644,675	0	234,644,675	160,456,137	0	160,456,137	74,188,538	0	74,188,538
6	381000	Meters	78,696,941	0	78,696,941	54,819,245	0	54,819,245	23,877,696	0	23,877,696
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	3,393,315	0	3,393,315	2,640,526	0	2,640,526	752,789	0	752,789
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			659,555,064	2,639,621	662,194,685	440,065,611	1,804,973	441,870,584	219,489,453	834,648	220,324,101
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,497,978	4,220,285	97,025	601,383	698,408
4	390XXX	Structures & Improvements	6,613,456	23,211,118	29,824,574	5,013,325	16,562,061	21,575,386	1,600,131	6,649,057	8,249,188
4	391XXX	Office Furniture & Equipment	113,484	15,762,807	15,876,291	94,600	11,247,393	11,341,993	18,884	4,515,414	4,534,298
4	392XXX	Transportation Equipment	11,786,960	2,527,755	14,314,715	9,146,516	1,803,654	10,950,170	2,640,444	724,101	3,364,545
4	393000	Stores Equipment	170,057	924,184	1,094,241	126,567	659,442	786,009	43,490	264,742	308,232
4	394000	Tools, Shop & Garage Equipment	2,439,532	6,069,231	8,508,763	1,903,301	4,330,639	6,233,940	536,231	1,738,592	2,274,823

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended December 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	220,082	235,199	4,928	88,355	93,283
4	396XXX	Power Operated Equipment	3,292,031	1,049,358	4,341,389	2,456,212	748,759	3,204,971	835,819	300,599	1,136,418
4	397XXX	Communications Equipment	2,458,747	13,678,179	16,136,926	1,126,668	9,759,928	10,886,596	1,332,079	3,918,251	5,250,330
4	398000	Miscellaneous Equipment	3,008	79,869	82,877	1,106	56,990	58,096	1,902	22,879	24,781
		<b>TOTAL GENERAL PLANT</b>	<b>29,716,652</b>	<b>65,710,299</b>	<b>95,426,951</b>	<b>22,605,719</b>	<b>46,886,926</b>	<b>69,492,645</b>	<b>7,110,933</b>	<b>18,823,373</b>	<b>25,934,306</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>691,095,148</b>	<b>154,776,706</b>	<b>845,871,854</b>	<b>463,693,924</b>	<b>109,467,138</b>	<b>573,161,062</b>	<b>227,401,224</b>	<b>45,309,568</b>	<b>272,710,792</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,280,694)	(15,280,694)	0	(10,552,847)	(10,552,847)	0	(4,727,847)	(4,727,847)
G-ADEP		Distribution Plant	(212,679,054)	(1,733,763)	(214,412,817)	(139,674,315)	(1,185,547)	(140,859,862)	(73,004,739)	(548,216)	(73,552,955)
G-ADEP		General Plant	(10,443,197)	(19,700,493)	(30,143,690)	(7,354,890)	(14,057,090)	(21,411,980)	(3,088,307)	(5,643,403)	(8,731,710)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(223,122,251)</b>	<b>(36,714,950)</b>	<b>(259,837,201)</b>	<b>(147,029,205)</b>	<b>(25,795,484)</b>	<b>(172,824,689)</b>	<b>(76,093,046)</b>	<b>(10,919,466)</b>	<b>(87,012,512)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(276,020)	(529,283)	(805,303)	(190,254)	(377,664)	(567,918)	(85,766)	(151,619)	(237,385)
G-AAMT		Misc IT Intangible Plant - 3031XX	(15,708)	(10,755,821)	(10,771,529)	0	(7,674,708)	(7,674,708)	(15,708)	(3,081,113)	(3,096,821)
G-AAMT		Underground Storage	0	(240,532)	(240,532)	0	(166,111)	(166,111)	0	(74,421)	(74,421)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(291,728)</b>	<b>(11,525,636)</b>	<b>(11,817,364)</b>	<b>(190,254)</b>	<b>(8,218,483)</b>	<b>(8,408,737)</b>	<b>(101,474)</b>	<b>(3,307,153)</b>	<b>(3,408,627)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(223,413,979)</b>	<b>(48,240,586)</b>	<b>(271,654,565)</b>	<b>(147,219,459)</b>	<b>(34,013,967)</b>	<b>(181,233,426)</b>	<b>(76,194,520)</b>	<b>(14,226,619)</b>	<b>(90,421,139)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>467,681,169</b>	<b>106,536,120</b>	<b>574,217,289</b>	<b>316,474,465</b>	<b>75,453,171</b>	<b>391,927,636</b>	<b>151,206,704</b>	<b>31,082,949</b>	<b>182,289,653</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(107,773,572)	(107,773,572)	0	(73,559,774)	(73,559,774)	0	(34,213,798)	(34,213,798)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,372,304)	(18,372,304)	0	(13,104,344)	(13,104,344)	0	(5,267,960)	(5,267,960)
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	(737,160)	(737,160)	0	(503,141)	(503,141)	0	(234,019)	(234,019)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(126,883,036)</b>	<b>(126,883,036)</b>	<b>0</b>	<b>(87,167,259)</b>	<b>(87,167,259)</b>	<b>0</b>	<b>(39,715,777)</b>	<b>(39,715,777)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>467,681,169</b>	<b>(20,346,916)</b>	<b>447,334,253</b>	<b>316,474,465</b>	<b>(11,714,088)</b>	<b>304,760,377</b>	<b>151,206,704</b>	<b>(8,632,828)</b>	<b>142,573,876</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%	68.380%	31.620%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.254%	31.746%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	467,681,169	(20,346,916)	447,334,253	316,474,465	(11,714,088)	304,760,377	151,206,704	(8,632,828)	142,573,876
		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	13,300,688	13,300,688	0	9,185,455	9,185,455	0	4,115,233	4,115,233
4	252000	Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199	Customer Deposits	(549,875)	0	(549,875)	(549,875)	0	(549,875)	0	0	0
99	182302	WA Excess Nat Gas Line Extension	6,369,526	0	6,369,526	6,369,526	0	6,369,526	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,229,334)	0	(2,229,334)	(2,229,334)	0	(2,229,334)	0	0	0
C-WKC		Working Capital	18,021,591	0	18,021,591	12,692,330	0	12,692,330	5,329,261	0	5,329,261
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	21,608,540	19,031,752	40,640,292	16,282,647	13,143,328	29,425,975	5,325,893	5,888,424	11,214,317
		NET RATE BASE	489,289,709	(1,315,164)	487,974,545	332,757,112	1,429,240	334,186,352	156,532,597	(2,744,404)	153,788,193

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-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	686,526	686,526												
	Hydro (ED-AN)	981,662	981,662												
	Other (ED-AN)	811,440	811,440												
<b>Total Electric Production</b>		<b>2,479,628</b>	<b>2,479,628</b>												
<b>Electric Transmission</b>															
	ED-AN	1,050,455	1,050,455												
<b>Total Electric Transmission</b>		<b>1,050,455</b>	<b>1,050,455</b>												
<b>Electric Distribution</b>															
	ED-AN	4,981	4,981												
	ED-ID	1,441,453	1,441,453												
	ED-WA	2,572,268	2,572,268												
<b>Total Electric Distribution</b>		<b>4,018,702</b>	<b>4,018,702</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	67,704		67,704		67,704	67,704		46,756	46,756		20,948	20,948		
	GD-OR	11,724			11,724										
<b>Total Gas Underground Storage</b>		<b>79,428</b>		<b>67,704</b>	<b>11,724</b>		<b>67,704</b>	<b>67,704</b>		<b>46,756</b>	<b>46,756</b>		<b>20,948</b>	<b>20,948</b>	
<b>Gas Distribution</b>															
6	GD-AN	5,383		5,383		5,383	5,383		3,681	3,681		1,702	1,702		
	GD-ID	449,917		449,917		449,917	449,917					449,917	449,917		
	GD-WA	922,426		922,426		922,426	922,426	922,426		922,426					
	GD-OR	619,315			619,315										
<b>Total Gas Distribution</b>		<b>1,997,041</b>		<b>1,377,726</b>	<b>619,315</b>		<b>1,372,343</b>	<b>5,383</b>	<b>1,377,726</b>	<b>922,426</b>	<b>3,681</b>	<b>926,107</b>	<b>449,917</b>	<b>1,702</b>	<b>451,619</b>
<b>General Plant</b>															
	ED-AN	213,014	213,014												
	ED-ID	20,836	20,836												
	ED-WA	52,461	52,461												
7,4	CD-AA	1,800,247	1,266,077	368,061	166,109		368,061	368,061		262,626	262,626		105,435	105,435	
9,4	CD-AN	83,075	64,640	18,435			18,435	18,435		13,154	13,154		5,281	5,281	
9	CD-ID	29,416	22,888	6,528		6,528	6,528	6,528				6,528	6,528		
9	CD-WA	25,841	20,107	5,734		5,734	5,734	5,734	5,734		5,734				
8,4	GD-AA	28,500		19,539	8,961		19,539	19,539		13,942	13,942		5,597	5,597	
4	GD-AN	2,974		2,974			2,974	2,974		2,122	2,122		852	852	
	GD-ID	2,309		2,309		2,309	2,309	2,309				2,309	2,309		
	GD-WA	18,575		18,575		18,575	18,575	18,575	18,575		18,575				
	GD-OR	15,548			15,548										
<b>Total General Plant</b>		<b>2,292,796</b>	<b>1,660,023</b>	<b>442,155</b>	<b>190,618</b>		<b>33,146</b>	<b>409,009</b>	<b>442,155</b>	<b>24,309</b>	<b>291,844</b>	<b>316,153</b>	<b>8,837</b>	<b>117,165</b>	<b>126,002</b>
<b>Total Depreciation Expense</b>		<b>11,918,050</b>	<b>9,208,808</b>	<b>1,887,585</b>	<b>821,657</b>		<b>1,405,489</b>	<b>482,096</b>	<b>1,887,585</b>	<b>946,735</b>	<b>342,281</b>	<b>1,289,016</b>	<b>458,754</b>	<b>139,815</b>	<b>598,569</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.380%	31.620%



RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

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	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	19,576	19,576											
<b>Total Production/Transmission</b>		<b>96,110</b>	<b>96,110</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	489	489											
<b>Total Distribution</b>		<b>2,502</b>	<b>2,502</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	49,910	35,101	10,204	4,605		10,204	10,204		7,281	7,281		2,923	2,923
9,4	CD-AN	811	631	180			180	180		128	128		52	52
	GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
	GD-WA	2,072		2,072		2,072		2,072	2,072					
	GD-OR	672			672									
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,732</b>	<b>13,701</b>	<b>5,277</b>	<b>3,317</b>	<b>10,384</b>	<b>13,701</b>	<b>2,072</b>	<b>7,409</b>	<b>9,481</b>	<b>1,245</b>	<b>2,975</b>	<b>4,220</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	2,027,973	1,426,233	414,619	187,121		414,619	414,619		295,847	295,847		118,772	118,772
9,4	CD-AN	1,449	1,128	321			321	321		229	229		92	92
9,4	CD-ID	1,550	1,206	344		344		344				344		344
	ED-AN	146,352	146,352											
	ED-ID	0	0											
	ED-WA	53,057	53,057											
8,4	GD-AA	10,702		7,337	3,365		7,337	7,337		5,235	5,235		2,102	2,102
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,241,083</b>	<b>1,627,976</b>	<b>422,621</b>	<b>190,486</b>	<b>344</b>	<b>422,277</b>	<b>422,621</b>		<b>301,311</b>	<b>301,311</b>	<b>344</b>	<b>120,966</b>	<b>121,310</b>
<b>Gas Underground Storage</b>														
1	GD-AN	19		19			19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	4,003	4,003											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>4,003</b>	<b>4,003</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>2,398,427</b>	<b>1,766,323</b>	<b>436,341</b>	<b>195,763</b>	<b>3,661</b>	<b>432,680</b>	<b>436,341</b>	<b>2,072</b>	<b>308,733</b>	<b>310,805</b>	<b>1,589</b>	<b>123,947</b>	<b>125,536</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(298,967,787)	(298,967,787)											
	Hydro (ED-AN)	(130,929,917)	(130,929,917)											
	Other (ED-AN)	(118,976,395)	(118,976,395)											
<b>Total Electric Production</b>		<b>(548,874,099)</b>	<b>(548,874,099)</b>											
<b>Electric Transmission</b>														
	ED-AN	(211,693,847)	(211,693,847)											
<b>Total Electric Transmission</b>		<b>(211,693,847)</b>	<b>(211,693,847)</b>											
<b>Electric Distribution</b>														
	ED-AN	(131,456)	(131,456)											
	ED-ID	(202,655,212)	(202,655,212)											
	ED-WA	(323,760,795)	(323,760,795)											
<b>Total Electric Distribution</b>		<b>(526,547,463)</b>	<b>(526,547,463)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,280,694)	(15,280,694)		(15,280,694)	(15,280,694)		(10,552,847)	(10,552,847)		(4,727,847)	(4,727,847)		
	GD-OR	(1,006,595)		(1,006,595)										
<b>Total Gas Underground Storage</b>		<b>(16,287,289)</b>	<b>(15,280,694)</b>	<b>(1,006,595)</b>	<b>(15,280,694)</b>	<b>(15,280,694)</b>		<b>(10,552,847)</b>	<b>(10,552,847)</b>		<b>(4,727,847)</b>	<b>(4,727,847)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,733,763)	(1,733,763)		(1,733,763)	(1,733,763)		(1,185,547)	(1,185,547)		(548,216)	(548,216)		
	GD-ID	(73,004,739)	(73,004,739)		(73,004,739)	(73,004,739)				(73,004,739)			(73,004,739)	
	GD-WA	(139,674,315)	(139,674,315)		(139,674,315)	(139,674,315)	(139,674,315)							
	GD-OR	(106,613,068)		(106,613,068)										
<b>Total Gas Distribution</b>		<b>(321,025,885)</b>	<b>(214,412,817)</b>	<b>(106,613,068)</b>	<b>(212,679,054)</b>	<b>(1,733,763)</b>	<b>(214,412,817)</b>	<b>(139,674,315)</b>	<b>(1,185,547)</b>	<b>(140,859,862)</b>	<b>(73,004,739)</b>	<b>(548,216)</b>	<b>(73,552,955)</b>	
<b>General Plant</b>														
	ED-AN	(46,939,111)	(46,939,111)											
	ED-ID	(9,835,795)	(9,835,795)											
	ED-WA	(19,141,484)	(19,141,484)											
7,4	CD-AA	(60,997,322)	(42,898,196)	(12,470,903)	(12,470,903)	(12,470,903)		(8,898,488)	(8,898,488)		(3,572,415)	(3,572,415)		
9,4	CD-AN	(12,438,196)	(9,678,036)	(2,760,160)	(2,760,160)	(2,760,160)		(1,969,485)	(1,969,485)		(790,675)	(790,675)		
9	CD-ID	(6,060,939)	(4,715,956)	(1,344,983)	(1,344,983)	(1,344,983)	(1,344,983)				(1,344,983)		(1,344,983)	
9	CD-WA	(4,207,075)	(3,273,483)	(933,592)	(933,592)	(933,592)	(933,592)							
8,4	GD-AA	(2,409,408)	(1,651,842)	(757,566)	(1,651,842)	(1,651,842)		(1,178,655)	(1,178,655)		(473,187)	(473,187)		
4	GD-AN	(2,817,588)	(2,817,588)		(2,817,588)	(2,817,588)		(2,010,462)	(2,010,462)		(807,126)	(807,126)		
	GD-ID	(1,743,324)	(1,743,324)		(1,743,324)	(1,743,324)				(1,743,324)			(1,743,324)	
	GD-WA	(6,421,298)	(6,421,298)		(6,421,298)	(6,421,298)	(6,421,298)							
	GD-OR	(5,030,593)		(5,030,593)										
<b>Total General Plant</b>		<b>(178,042,133)</b>	<b>(136,482,061)</b>	<b>(30,143,690)</b>	<b>(11,416,382)</b>	<b>(10,443,197)</b>	<b>(19,700,493)</b>	<b>(30,143,690)</b>	<b>(7,354,890)</b>	<b>(14,057,090)</b>	<b>(21,411,980)</b>	<b>(3,088,307)</b>	<b>(5,643,403)</b>	<b>(8,731,710)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,802,470,716)</b>	<b>(1,423,597,470)</b>	<b>(259,837,201)</b>	<b>(119,036,045)</b>	<b>(223,122,251)</b>	<b>(36,714,950)</b>	<b>(259,837,201)</b>	<b>(147,029,205)</b>	<b>(25,795,484)</b>	<b>(172,824,689)</b>	<b>(76,093,046)</b>	<b>(10,919,466)</b>	<b>(87,012,512)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/6/2018 9:06 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.380%	31.620%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(11,021,487)	(11,021,487)												
Misc Intangible Plt (303000)	ED-AN	(1,604,576)	(1,604,576)												
<b>Total Production/Transmission</b>		<b>(12,626,063)</b>	<b>(12,626,063)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(192,535)	(192,535)												
Misc Intangible Plt (303000)	ED-WA	(36,563)	(36,563)												
<b>Total Distribution</b>		<b>(229,098)</b>	<b>(229,098)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,484,219)	(1,747,101)	(507,899)	(229,219)		(507,899)	(507,899)		(362,406)	(362,406)		(145,493)	(145,493)	
9,4	CD-AN	(96,363)	(74,979)	(21,384)			(21,384)	(21,384)		(15,258)	(15,258)		(6,126)	(6,126)	
	GD-ID	(85,766)		(85,766)			(85,766)	(85,766)				(85,766)		(85,766)	
	GD-WA	(190,254)		(190,254)			(190,254)	(190,254)	(190,254)		(190,254)				
	GD-OR	(88,350)			(88,350)										
<b>Total General Plant - 303000</b>		<b>(2,944,952)</b>	<b>(1,822,080)</b>	<b>(805,303)</b>	<b>(317,569)</b>		<b>(276,020)</b>	<b>(529,283)</b>	<b>(805,303)</b>	<b>(190,254)</b>	<b>(377,664)</b>	<b>(567,918)</b>	<b>(85,766)</b>	<b>(151,619)</b>	<b>(237,385)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(51,285,417)	(36,068,009)	(10,485,303)	(4,732,105)		(10,485,303)	(10,485,303)		(7,481,683)	(7,481,683)		(3,003,620)	(3,003,620)	
9,4	CD-AN	(51,499)	(40,071)	(11,428)			(11,428)	(11,428)		(8,154)	(8,154)		(3,274)	(3,274)	
9	CD-ID	(70,787)	(55,079)	(15,708)			(15,708)	(15,708)				(15,708)		(15,708)	
	ED-AN	(2,241,009)	(2,241,009)												
	ED-ID	0	0												
	ED-WA	(2,408,096)	(2,408,096)												
8,4	GD-AA	(377,914)		(259,090)	(118,824)		(259,090)	(259,090)		(184,871)	(184,871)		(74,219)	(74,219)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(56,434,722)</b>	<b>(40,812,264)</b>	<b>(10,771,529)</b>	<b>(4,850,929)</b>		<b>(15,708)</b>	<b>(10,755,821)</b>	<b>(10,771,529)</b>		<b>(7,674,708)</b>	<b>(7,674,708)</b>	<b>(15,708)</b>	<b>(3,081,113)</b>	<b>(3,096,821)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(240,532)		(240,532)			(240,532)	(240,532)		(166,111)	(166,111)		(74,421)	(74,421)	
<b>Total Gas Underground Storage</b>		<b>(240,532)</b>		<b>(240,532)</b>			<b>(240,532)</b>	<b>(240,532)</b>		<b>(166,111)</b>	<b>(166,111)</b>		<b>(74,421)</b>	<b>(74,421)</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		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(94,925)	(94,925)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(94,925)</b>	<b>(94,925)</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>(72,570,292)</b>	<b>(55,584,430)</b>	<b>(11,817,364)</b>	<b>(5,168,498)</b>		<b>(291,728)</b>	<b>(11,525,636)</b>	<b>(11,817,364)</b>	<b>(190,254)</b>	<b>(8,218,483)</b>	<b>(8,408,737)</b>	<b>(101,474)</b>	<b>(3,307,153)</b>	<b>(3,408,627)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended December 31, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</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	0
99		GD-WA / ID / AN	3,421,139	0	0	0	0	3,421,139	0	0	3,421,139	0	0	0
99		GD-OR / AS	3,649,256	0	0	0	0	0	0	0	0	3,649,256	0	3,649,256
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,010,100	0	0	71,741,663	71,741,663	0	0	20,855,965	20,855,965	0	9,412,472	9,412,472
9		CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>142,318,356</b>	<b>6,635,153</b>	<b>8,164,814</b>	<b>84,632,088</b>	<b>99,432,055</b>	<b>5,013,324</b>	<b>1,600,131</b>	<b>23,211,118</b>	<b>29,824,573</b>	<b>3,649,256</b>	<b>9,412,472</b>	<b>13,061,728</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,792,423	971,846	0	3,820,577	4,792,423	0	0	0	0	0	0	0
99		GD-WA / ID / AN	601	0	0	0	0	601	0	0	601	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	735,161	0	0	0	0	0	0	504,012	504,012	0	231,149	231,149
7		CD-AA	74,499,578	0	0	52,394,063	52,394,063	0	0	15,231,439	15,231,439	0	6,874,076	6,874,076
9		CD-WA / ID / AN	631,967	329,593	66,212	95,922	491,727	93,999	18,884	27,357	140,240	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>80,659,730</b>	<b>1,301,439</b>	<b>66,212</b>	<b>56,310,562</b>	<b>57,678,213</b>	<b>94,600</b>	<b>18,884</b>	<b>15,762,808</b>	<b>15,876,292</b>	<b>0</b>	<b>7,105,225</b>	<b>7,105,225</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,373,977	20,102,335	8,427,734	13,843,908	42,373,977	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,684,478	0	0	0	0	8,552,154	2,406,371	1,725,953	12,684,478	0	0	0
99		GD-OR / AS	4,234,452	0	0	0	0	0	0	0	0	4,234,452	0	4,234,452
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9		CD-WA / ID / AN	6,471,828	2,084,028	820,739	2,130,898	5,035,665	594,361	234,073	607,729	1,436,163	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,713,984</b>	<b>22,186,363</b>	<b>9,248,473</b>	<b>16,642,394</b>	<b>48,077,230</b>	<b>9,146,515</b>	<b>2,640,444</b>	<b>2,527,756</b>	<b>14,314,715</b>	<b>4,234,452</b>	<b>87,587</b>	<b>4,322,039</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	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
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0	48,630
8		GD-AA	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
9		CD-WA / ID / AN	4,533,735	134,667	152,491	3,240,496	3,527,654	38,407	43,490	924,184	1,006,081	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,069,775</b>	<b>145,128</b>	<b>166,854</b>	<b>3,614,922</b>	<b>3,926,904</b>	<b>126,567</b>	<b>43,490</b>	<b>924,184</b>	<b>1,094,241</b>	<b>48,630</b>	<b>48,630</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,412,056	808,146	259,847	3,344,063	4,412,056	0	0	0	0	0	0
99		GD-WA / ID / AN	2,613,156	0	0	0	0	1,899,111	320,550	393,495	2,613,156	0	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	4,136,613	0	0	0	0	0	0	2,835,979	2,835,979	0	1,300,634
7		CD-AA	13,667,842	0	0	9,612,320	9,612,320	0	0	2,794,390	2,794,390	0	1,261,132
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,944,448</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,115,451</b>	<b>14,954,384</b>	<b>1,903,301</b>	<b>536,231</b>	<b>6,069,230</b>	<b>8,508,762</b>	<b>919,536</b>	<b>2,561,766</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	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
		<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>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,443,122	210,583	26,627	1,205,912	1,443,122	0	0	0	0	0	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,168,804</b>	<b>211,886</b>	<b>27,043</b>	<b>1,476,943</b>	<b>1,715,872</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,952,602	0	0	0	0	2,384,295	747,718	820,589	3,952,602	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,736,926</b>	<b>14,567,023</b>	<b>9,873,515</b>	<b>8,862,402</b>	<b>33,302,940</b>	<b>2,456,212</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,341,389</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,318,030	11,997,355	6,751,788	45,568,887	64,318,030	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	
8		GD-AA	1,151,200	0	0	0	0	0	0	789,240	789,240	0	361,960	
7		CD-AA	53,028,799	0	0	37,294,094	37,294,094	0	0	10,841,738	10,841,738	0	4,892,967	
9		CD-WA / ID / AN	14,998,277	1,547,350	2,944,495	7,178,164	11,670,009	441,302	839,765	2,047,201	3,328,268	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,890,091</b>	<b>13,544,705</b>	<b>9,696,283</b>	<b>90,041,145</b>	<b>113,282,133</b>	<b>1,126,668</b>	<b>1,332,079</b>	<b>13,678,179</b>	<b>16,136,926</b>	<b>1,216,105</b>	<b>5,254,927</b>	<b>6,471,032</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	
9		CD-WA / ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	
		<b>TOTAL ACCOUNT</b>	<b>555,847</b>	<b>3,880</b>	<b>13,517</b>	<b>417,660</b>	<b>435,057</b>	<b>1,106</b>	<b>1,902</b>	<b>79,869</b>	<b>82,877</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
		<b>TOTAL GENERAL PLANT</b>	<b>513,534,465</b>	<b>60,145,716</b>	<b>38,975,285</b>	<b>282,476,206</b>	<b>381,597,207</b>	<b>22,605,717</b>	<b>7,110,934</b>	<b>65,710,298</b>	<b>95,426,949</b>	<b>11,003,641</b>	<b>25,506,668</b>	<b>36,510,309</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,842,762</b>	<b>17,162,478</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,819,727	3,227,557	0	8,592,170	11,819,727	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	651,286	0	0	0	0	0	0	446,509	446,509	0	204,777	
7		CD-AA	80,475,508	0	0	56,596,815	56,596,815	0	0	16,453,218	16,453,218	0	7,425,475	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>93,130,433</b>	<b>3,227,557</b>	<b>74,450</b>	<b>65,257,635</b>	<b>68,559,642</b>	<b>0</b>	<b>21,233</b>	<b>16,919,306</b>	<b>16,940,539</b>	<b>0</b>	<b>7,630,252</b>	<b>7,630,252</b>
	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	4,627,572	0	0	3,254,479	3,254,479	0	0	946,107	946,107	0	426,986	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,627,572</b>	<b>0</b>	<b>0</b>	<b>3,254,479</b>	<b>3,254,479</b>	<b>0</b>	<b>0</b>	<b>946,107</b>	<b>946,107</b>	<b>0</b>	<b>426,986</b>	<b>426,986</b>
	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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	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	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	29,474,141	0	0	20,728,574	20,728,574	0	0	6,025,988	6,025,988	0	2,719,579	2,719,579	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,474,141	0	0	20,728,574	20,728,574	0	0	6,025,988	6,025,988	0	2,719,579	2,719,579	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	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	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	0
		TOTAL	251,476,257	3,547,273	74,450	177,919,664	181,541,387	1,022,594	800,838	46,654,676	48,478,108	426,123	21,030,639	21,456,762	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended December 31, 2017	
Average of Monthly Averages 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	(89,068,456)	(62,640,064)	(18,210,046)	(8,218,346)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(731,192)	(568,933)	(162,259)	0
7	283750 CD-AA	0	0	0	0
	Total	(89,799,648)	(63,208,997)	(18,372,305)	(8,218,346)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended December 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	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	3,175,423	3,175,423	0	0	0	0	3,175,423
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	(23)	(23)	0	0	0	0	(23)
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
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	59,720,783	28,498,737	0	88,219,520	47,028,453	23,169,476	12,692,330	5,329,261	0
TOTAL		59,720,783	28,498,737	3,175,366	91,394,886	47,028,453	23,169,476	12,692,330	5,329,261	3,175,366

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.751%	28.646%	100.000%
99	Not Allocated						