	RETURN ed October 31, 2016	Report ID: G-ROR-1A	ŀ		
	nthly Averages Basis unt Description		System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)				
	Adjustments				
	Adjusted Gas Net Operating Income	(Loss)			
G-APL	Gas Net Adjusted Rate Base				
	RATE OF RETURN				

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

RESULT	S OF OPER	RATIONS	Report ID:		AVIST	<b>FA UTILITIES</b>
GAS AL	LOCATION	PERCENTAGES	G-ALL-1A			
		ctober 31, 2016				
		Averages Basis		<b>.</b> .		
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014			
2	Input	Number of Customers Percent	10-01-2016 thru 10-31-2016			
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2016 thru 10-31-2016			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2015 thru 12-31-2015 — —			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage	_			
		Total Direct Plant Percentage	_			
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	10-01-2016 thru 10-31-2016			

RESULTS OF OPE GAS ALLOCATION For Month Ended C Average of Monthly	N PERCENTAGES October 31, 2016	Report ID: G-ALL-1A		AV	ISTA UTILITIES	
Input	Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage	01-01-2015 thru 12-31-2015	Fotal	Electric	Gas North	Oregon Gas
7	Net Direct Plant Percentage Total Percentages Average (CD AA)					

RESULTS OF OP GAS ALLOCATIO For Month Ended Average of Monthl	N PERCENTAGES October 31, 2016	Report ID: G-ALL-1A		A١	/ISTA UTILITIES	
Input	Gas North/Oregon 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Total Percentage	01-01-2015 thru 12-31-2015	Tot	al Electric	Gas North	Oregon Gas
	Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage		_			
	Number of Customers at Percentage		_			
	Net Direct Plant Percentage					
8	Total Percentages Average (GD AA)					

RESULT		RATIONS	Report ID:	٦		AV	ISTA UTILITIES	
GAS AL	LOCATION	PERCENTAGES	G-ALL-1A					
		ctober 31, 2016						
Average		Averages Basis						
	Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	_	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894						
		Direct O & M Accts 901 - 935						
		Adjustments		_				
		Total Percentage		-				
		Percentage						
		Direct Labor Accts 580 - 894						
		Direct Labor Accts 901 - 935						
		Total		-				
		Percentage		-				
		<b>..</b> <i>.</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>.</i> <b>.</b> <i>.</i> <b>..</b>						
		Number of Customers at						
		Percentage						
		-						
		Net Direct Plant		_				
		Percentage						
		Total Percentages						
9		Average (CD AN/ID/WA)		_				
				_				
JP		Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	_				
		· · · · · · ·		_				
		Actual Annual Throughput	01-01-2015 thru 12-31-2015	_				
10		Percent		=				
		Deale Denne sisting	10.01.0010 thm: 10.01.0010					
44		Book Depreciation	10-01-2016 thru 10-31-2016	_				
11		Percent		_				
			00.01.0010 thm: 10.01.0010					
10		Net Gas Plant (before DFIT) - AMA Percent	09-01-2016 thru 10-31-2016	-				
12		Percent		-				
	G-PLT	Not Cap Conoral Plant ANA	00 01 2016 thru 10 21 2016					
13	G-PL1	Net Gas General Plant - AMA Percent	09-01-2016 thru 10-31-2016	_				
15		i ercent		-				
		Net Allocated Schedule M's - AMA	10-01-2016 thru 10-31-2016					
14		Percent	10-01-2016 tillu 10-31-2016	-				
14		reiteilt		=				
99	Input	Not Allocated						
55	niput			-				

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2016										
Average	of Monthly	Averages Basis		*********	SYSTEM ******	******	********* W	ASHINGTON **	******	**********	IDAHO ********	******
		Description	·	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	STOMERS									
		OTHER OPERATING REVENUES	C									
99		Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	4893XX	-										
99	493000	Rent from Gas Property										
4		Other Gas Revenues										
99	496100	Provision for Rate Refund										
		TOTAL OTHER OPERATING REV	ENUES									
		TOTAL GAS REVENUES										
0.004	004/005	PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX 811000	Net Natural Gas Storage Transacti Gas Used for Products Extraction	ons									
99 10												
10 99	813000 813010	Other Gas Expenses Gas Technology Institute (GTI) Exp										
33	013010	TOTAL PRODUCTION EXPENSES										
		TOTAL TRODUCTION EXI ENGL	0									
		UNDERGROUND STORAGE EXP										
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1		Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER E									
G-DEPX	(	Depreciation Expense-Undergroun	d Storage									
G-AMTX		Amortization Expense-Underground	-									
G-OTX		Taxes Other Than FIT	5									
		TOTAL UG STORAGE DEPR/AMP	RT/NON-FIT									

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES					
GAS OPERATING STATEMENT	G-OPS-1A						
For Month Ended October 31, 2016							
Average of Monthly Averages Basis		**************** SYSTEM ************************************	*********** WASHINGTON **********	******************* IDAHO ************************************			
Ref/Basis Account Description							
TOTAL UNDERGROUND STORAG	GE EXPENSE						

RESULTS	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILI	TIES					
GAS OPE	RATING	STATEMENT	G-OPS-1A									
		ctober 31, 2016										
		Averages Basis		**********	SYSTEM ******	******	****** W.	ASHINGTON ***	*******	**********	IDAHO ********	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			_									
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gate										
3	878000	Meter & House Regulator Expenses	6									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria	I									
3	891000	Measuring & Reg Sta Exp-City Gate	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATION	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	s									

RESULTS OF OPERATIONS Report ID: AVISTA UTI							TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2016										
Average	of Monthly	Averages Basis		*********	SYSTEM ******	******	***** W	ASHINGTON **	*******	**********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENS	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection Exp	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX	PENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
		TOTAL CUSTOMER SERVICE & II	NFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2016										
Average	of Monthly	Averages Basis		**********	SYSTEM ******	******	***** W	ASHINGTON **	*****	**********	IDAHO ********	*****
Ref/Basi	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL E	XPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Cr	edit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses	i									
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant	-									
		TOTAL ADMIN & GEN OPERATIN	NGEXP									
G-DEPX	/	Depreciation Expense-General Pla	ant .									
G-AMTX		Amortization Expense - General P										
G-AMTX		Amortization Expense - Misc IT Int										
G-AMTX		Amortization Expense-General Pla										
99	、 407025	WA GRC Jackson Prairie O&M De										
99	407229	Idaho Earnings Test Amortization	Jona									
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407425	WA GRC Jackson Prairie Deferral										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	TT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
			_									
		TOTAL EXPENSES BEFORE FIT	_									
		NET OPERATING INCOME (LOS	S) BEFORE FIT									
a												
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME										
G-FIT		AMORTIZED INVESTMENT TAX	-									
		GAS NET OPERATING INCOME	(LUSS) _									

RESULTS OF OPERATIONS	Report ID:		AV	ISTA UTILIT	ΓIES					
GAS OPERATING STATEMENT	G-OPS-1A									
For Month Ended October 31, 2016										
Average of Monthly Averages Basis		*********	SYSTEM *****	******	****** W	ASHINGTON **	*****	**********	IDAHO ********	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

#### ALLOCATION RATIOS:

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

RESULTS	OF OPEF	RATIONS	Report ID:		A۱	/ISTA UTILIT	TIES					
GAS ALLO	OCATION	OF OTHER REVENUE	G-495-1A									
For Month	Ended Or	ctober 31, 2016										
Average of	f Monthly	Averages Basis		*********	SYSTEM ******	******	****** W	ASHINGTON *	*****	*********	* IDAHO ******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	405000	OTHER GAS REVENUE-MISCEL										
-												
4		DEFERRED EXCHANGE RESER	VATION									
4		ENTITLEMENT PENALTIES										
4		OTHER GAS REV-DECOUPLING	-									
99		CONTRA DECOUPLING DEFFER										
4		RESIDENTIAL DECOUPLING DE										
4		AMORTIZATION RES DECOUPL	-									
4		NON-RES DECOUPLING DEFER										
4		AMORTIZATION NON-RES DECO										
4		OTHER GAS REVENUE-DSM LO	-									
4		OTHER GAS REVENUE-MARGIN										
4		OTHER GAS REVENUE-GLENDA										
4		OTHER GAS REVENUE-PPP RE										
4	495900	GAS CUSTOMERS-OTHER GAS										
		TOTAL PURCHASED GAS COST	'S _									
ALLOCAT		06.										
G-ALL	10N KATI 4	Jurisdictional 4-Factor Ratio										
-	•											
G-ALL	99	Not Allocated										

		PERATIONS	Report ID:									
		F PURCHASED GAS COSTS	G-804-1A									
		October 31, 2016										
		ly Averages Basis			SYSTEM ******			ASHINGTON **			* IDAHO *******	
Ref/Basi:	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1		Pipeline Demand Costs										
1		Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6		GTI Contributions										
6		Transaction Fees										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6		Gas Costs - Offsystem Bookou										
6		Gas Costs - Intracompany LDO										
6		Off System Gas Purchases										
99		Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	OSTS									
ALLOCA	ATION RA	ATIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

-		PERATIONS F ACCOUNT 908	Report ID:	eport ID: AVISTA UTILITIES 5-908-1A								
		October 31, 2016	G-300-1A									
		ly Averages Basis		***********	SYSTEM *****	*****	****** W/	ASHINGTON **	*****	**********	* IDAHO *******	******
Ref/Bas	i: Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense										
99	908600	Public Purpose Tariff Rider Expen	se Offset									
99	908610 I	Limited Income Tax Refund Progra	am									
99	908690	Schedule 91 Amortization included	d in Unbilled									
99	908990 I	DSM Amortization										
	-	Total Account 908	=									
ALLOC	ATION RA	ATIOS:										
G-ALL G-ALL		Number of Customers Not Allocated										

RESULTS OF OPERATIONS	Report ID:	AVIST	AVISTA UTILITIES						
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-1A								
For Month Ended October 31, 2016									
Average of Monthly Averages Basis									
Ref/Basis Description		System Was	shington	Idaho					

# Debt

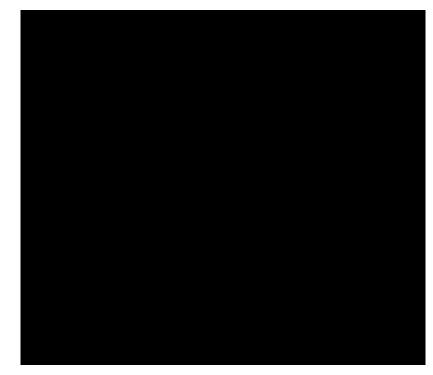
- 1 Capital Structure Debt Ratio
- 2 Cost of Debt Total Cost of Debt

**Total Weighted Cost** 

# G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



FEDERAL For Month	OF OPERATIONS INCOME TAXESGAS Ended October 31, 2016	Report ID: G-FIT-1A		AVISTA UTILITIES	
Ref/Basis	f Monthly Averages Basis Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expens	se			
G-OPS	Book Deprec/Amort and Reg Amo	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FI	т			
G-INT	Less: Interest Expense				
G-SCM	Schedule M Adjustments Taxable Net Operating Income				
	Tax Rate				
	Total Federal Income Tax				
G-DTE	Deferred FIT				
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCAT G-ALL	ION RATIOS: 99 Not Allocated				

GAS SCHEDULE MTEMS       G-SCM-1A         Average d Monthly Averages Basis	RESULTS OF C	PERATIO	NS	Report ID:		AV	ISTA UTILITII	ES						
Javerage I Monthy, Averages Basis         minimum SYSTEM         minimum WASHINGTON         minimum WASHINGTON           RefBasis         997000         Book Depreciation & Amonization         Direct         Total         Direct         Allocated         Total         D	GAS SCHEDUL	E M ITEM	6	G-SCM-1A										
RefBasis     Account     Description     Direct     Allocated     Total     Direct     Allocated     Total     Direct     Allocated     Total     Direct     Allocated     Total       12     997000     Contrubutions in Aki of Construction     2     997000     Total     Direct     Allocated     Direct     Allocat	For Month Ende	d October	31, 2016											
997000         Book Depresision & Amofization           12         997001         Control tokinsen IA id of Construction           2         997003         Salvarge           4         997005         FAS106 Curren Retiree Medical Accrual           6         997008         DSM Book Amoritazion           99         997010         Deferred Gas Credit and Retrunds           4         997025         FAS106 Curren Retiree Medical Accrual           4         997020         FAS57 Current Pension Accrual           4         997020         FAS57 Current Pension Accrual           4         997020         FAS57 Current Pension Accrual           4         997032         Interest Rate Swaps           9         99704         Back Retirement Benefitis           9         997053         Deferred Gas Exchange           11         997047         Bardif Rider           12         997047         DS17 Amoritzation - IP           11         99705         Defered Gas Exchange           4         997073         DS17 Amoritzation - IP           11         997085         Amoritzation adjust Addunances           4         997070         DS17 Amoritzation - IP           11         997089	Average of Mon	thly Averag	es Basis		********	** SYSTEM ******	*****	****** W	ASHINGTON ***	******	*********	* IDAHO ********	*****	
12         997001         Contr butions In Aid of Construction           2         997002         Salvage           4         997005         FASID G Current Relinee Medical Accrual           6         99708         BSM Book Amoritzation           99         997010         Selferred Gas Credit an Retunds           4         997015         FASIT Current Pension Accrual           4         997020         FASIT Current Pension Accrual           4         997020         FASIT Current Pension Accrual           4         997020         FASIT Current Pension Accrual           4         997021         Decoupling Mechanism           12         997032         Interest Rate Swaps           4         997032         Selferred Gas Credit Relinds           99         997033         Selferred Gas Credit Relinds           14         997045         Arrolication Of Unbered State Swaps           15         997045         Contractation Of Unbered State Swaps           14         997055         Selferred Gas Credit Relinds           99         997055         Monitation Of Unbered State Swaps           14         997084         Pervision for Rate Relind           15         997085         Provision for Rate Relind <td></td> <td></td> <td></td> <td></td> <td>Direct</td> <td>Allocated</td> <td>Total</td> <td>Direct</td> <td>Allocated</td> <td>Total</td> <td>Direct</td> <td>Allocated</td> <td>Total</td>					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99700         997003         997033 </td <td></td> <td>997000</td> <td>Book Depreciation &amp; Amortization</td> <td>tion</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		997000	Book Depreciation & Amortization	tion										
2         997002         kivvies           12         997003         Skivage           4         997005         FAS106 Current Retiree Medical Accrual           6         997001         Defrared Gas Credit and Retunds           9         997010         Defrared Gas Credit and Retunds           4         997025         FAS70 Experements           12         997016         Redemption Expense Amortization           4         997020         FAS70 Current Pension Accrual           1         997030         Deformation           11         997030         Deformation           12         997047         SM Tartif Kider           13         997055         Defrared Gas Exchange           4         997050         Amortization Dupreciation           11         997050         Schartarsportation Depreciation           11         997050         Boo	12	997001	Contr butions In Aid of Constru	uction										
4         99700         FAS10E Current Retiree Medical Accual           6         997001         Deferred Gas Credit and Refunds           9         997011         Deferred Gas Credit and Refunds           4         997015         Redemption Expense Amoritzation           4         997020         FAS10E Consultation           9         997031         Decoupling Mechanism           90         997032         Interest Rate Swaps           12         997032         Interest Rate Swaps           12         997033         Decoupling Mechanism           90         997033         Decoupling Mechanism           12         997034         Retroe Gas Exchange           1         997055         Amorization of Unbilde Revenue Add-Ins           99         99705         Defred Gas Exchange           1         997055         Norization of Unbilde Revenue Add-Ins           99         99705         Defred Compensation           11         997054         Norization of Unbilde Revenue Add-Ins           99         99705         Norization of Unbilde Revenue Add-Ins           99         99705         Soli Tamorization of Unbilde Revenue Add-Ins           99         997050         Nori Mation Depreciation <td></td> <td>997002</td> <td>Injuries and Damages</td> <td></td>		997002	Injuries and Damages											
6         99700         DSM Book Amoritzation           99         997010         Deferred Gas Creati and Refunds           4         997011         Referred Gas Creati and Refunds           4         997021         FAST Or Desix Patimese Amoritzation           4         997020         FAST Or Desix Patimese Amoritzation           4         997021         FAST Or Desix Patimese Amoritzation           12         997031         Decouping Mechanism           12         997031         Decouping Mechanism           12         997032         Interest Rate Swaps           4         997032         Interest Rate Swaps           12         997040         TAX Depreciation           11         997052         Gain on Sale of Orice Building           4         997052         Gain on Sale of Orice Building           9         997055         Deferred Compensation ID           11         997080         Rook Transportation Depreciation ID           11         997080         Book Transportation Depreciation ID           11         997080         Pointered Compensation           4         997080         Pointered Compensation           2         997080         Pointered Compensation	12	997003	Salvage											
99         97101         Deferred Gas Credit and Refunds           4         970105         Redemption Expense Amoritzation           4         970205         RAS 70 Corren Presion Accrual           4         970205         RAS 70 Corren Presion Accrual           4         970205         RAS 10 Consen Presion Accrual           4         970325         Interest Rate Swaps           912         97033         Interest Rate Swaps           12         970404         AFUDC           13         97055         Deferred Gas Exchange           4         97052         Gain on Sale of Office Building           99         997073         DSIT Amoritzation 1D           14         97052         Gain on Sale of Office Building           99         97073         DSIT Amoritzation 1D           11         997052         Const Transportation Depreciation           4         997053         Deferred Compensation           4         997053         Deferred Compensation           4         997053         Deferred Compensation           4         997053         Deferred Compensation           4         997054         Provision for Rate Refund           1         997055	4	997005	FAS106 Current Retiree Medic	cal Accrual										
4         997015         Airplane Lease Payments           12         997016         Redemption Expenses Amoritzation           4         997020         FAS87 Current Pension Accrual           4         997020         FAS91 D6 Post Retirement Benefits           99         997031         Desoupling Mechanism           12         997032         Interest Rate Swaps           4         997035         DSM Tariff Rider           11         997045         Ara Depreciation           11         997055         Deferred Gas Exchange           4         997085         Sont Tariff Rider           13         997055         Deferred Gas Exchange           9         997055         Deferred Gas Exchange           11         997080         BoxT Tanorization - ID           11         997080         BoxT Amorization - ID           12         997040         Usatomer Uncollect bies           99         997080         Defreed Compass           99         997103         Peripeet Compass	6	997008	DSM Book Amortization											
12       997016       Redemption Expense Anoritzation         4       997020       FAS 100 Frension Accrual         4       997020       FAS 100 Frension Accrual         99       997131       Decoupling Mechanism         12       997032       Interest Rate Swaps         14       997032       DSN Tarrif Rider         12       997049       Tax Depreciation         13       997052       Gain on Sale of Office Building         4       997052       Gain on Sale of Office Building         99       997073       DSIT Amortization - ID         19       997080       Sock Transportation Depreciation         99       997073       DSIT Amortization - ID         11       997080       Sock Transportation Depreciation         99       997073       DSIT Amortization - ID         11       997080       Cosk Transportation Depreciation         4       997081       Deferred Compensation         4       997082       Awartization Periodication         2       997080       Varitario Tradication Expenses         99       997103       Deferred Campass         99       997103       Def Project Compass         99       997103	99			nds										
4       997020       FASB7 Current Pension Accrual         4       997029       FAS 106 Post Retirement Benefits         99       997031       Decoupling Mechanism         12       997032       Interest Rate Swaps         4       997033       DSM Tariff Rider         11       997048       AFUDC         11       997048       AFUDC         11       997055       Deferred Gas Exchange         4       997055       Calinon Sale of Office Building         99       99705       Amortization of Unbilde Revenue Add-Ins         99       99705       Book Transportation Depreciation         11       997080       Book Transportation Depreciation         4       997081       Deferred Compensation         99       997033       Pail Time Off         2       997080       Provision for Rate Refund         12       997103       Deferred Compass         99       997103       Project Compass         99       997103       Project Compass         99       997103       Project Compass         99       997103       Project Compass         99       997103       Provision Re Extension <td colsalinte<="" td=""><td>4</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	<td>4</td> <td></td>	4												
4         9702         FAS 106 Post Retirement Benefits           99         997031         Interest Rate Swaps           12         997032         Interest Rate Swaps           12         997043         DSM Tariff Rider           12         997048         AFUDC           11         997049         Tax Depreciation           1         997052         Gain on Sale of Office Building           4         997052         Gain on Sale of Office Building           99         997073         DSIT Amortization - ID           11         997080         Book Transportation Depreciation           99         997073         DSIT Amortization - ID           11         997081         Deferred Compensation Depreciation           4         997082         Wanotacone           4         997083         Paid Time Off           12         997084         Vatomacones           99         9970735         Provision for Rate Refund           12         997104         Repairs 481 (a)           12         997105         Version for Rate Refund           12         997104         Nard Kats Line Extension           TOTAL SCHEDULE M ADJUSTMENTS         Variati Themiss Purchased	12													
99         99703         Decouping Mechanism           12         997033         Interest Rate Swaps           12         997048         AFUDC           11         997049         Tax Depreciation           1         997055         Deferred Gas Exchange           4         997065         Gain on Sale Of Office Building           99         997065         Amortization of Unbilded Revenue Add-Ins           99         997076         DSIT Amortization of Unbilded Revenue Add-Ins           99         997070         BORT Amortization of Depreciation           11         997080         Book Transportation Depreciation           4         997082         Meal Disallowances           4         997083         Paid Time Off           2         997043         Customer Uncollect bles           99         997030         Frovision for Rate Refund           12         997102         Amort Labho Earnings Test (254229)           99         997103         Def Project Compass           99         997103         Wark Gas Line Extension           TATA SCHEDULE M ADJUSTMENTS           Charter System Demand           G-ALL         1         Contract System Demand	4	997020	FAS87 Current Pension Accru	al										
12         997032         Interest Rate Swaps           4         997033         DSM Tariff Rider           12         997044         AFUDC           11         997045         Tax Depreciation           1         997052         Gain on Sale of Office Building           99         997065         Amortization of Unbilled Revenue Add-Ins           99         997073         DSIT Amortization - ID           11         997080         Book Transportation Depreciation           11         997081         Book Transportation Depreciation           14         997082         Meal Disallowances           4         997082         Meal Disallowances           4         997084         Customer Uncollect bles           99         997073         Repairs 481 (a)           12         997104         Repairs 481 (a)           12         997105         Mont Labor Earnings Test (254229)           99         997105         Def Project Compass           99         997105         Num Labor Extension           TALLOCATION RATIOST         Torta Scytem Demand           G-ALL         1         Contract System Demand           G-ALL         4         Jurinsdicional 44-4-factor Ratia	4	997029	FAS 106 Post Retirement Ben	efits										
4         99703         DSM Tariff Rider           12         997048         AFLDC           11         997050         Deferred Gas Exchange           4         997055         Cain on Sale of Office Building           99         997073         DSIT Amorization of Unbilled Revenue Add-Ins           99         997075         DSIT Amorization - ID           11         997080         Bock Transportation Depreciation           14         997082         Meal Disallowances           4         997082         Meal Disallowances           4         997083         Paid Time Off           2         997084         Customer Uncollect bles           99         997073         Paid Time Off           12         997102         Amori Idaho Earnings Test (254229)           99         997103         Paid Time Off           12         997104         Repairs 481 (a)           12         997105         Def Project Compass           99         997105         VX Nat Gas Line Extension           TTAL SCHEDULE M ADJUSTMENTS         TOTAL SCHEDULE M ADJUSTMENTS           G-ALL         1         Contract System Demand           G-ALL         4         Juinsidicional 4-Factor Ratio	99		Decoupling Mechanism											
12       997048       AFUDC         11       997049       Tax Depreciation         1       997055       Deferred Gas Exchange         4       997052       Gain on Sale of Office Building         99       997073       DSIT Amortization of Unbilded Revenue Add-Ins         99       997073       DSIT Amortization - ID         11       997080       Book Transportation Depreciation         4       997081       Deferred Compensation         4       997082       Meal Disallowances         9       997084       Customer Uncollect bles         9       997085       Perfort Rate Refund         12       997101       Repairs 481 (a)         12       997102       Amort Idaho Earnings Test (254229)         99       997093       Def Project Compass         99       997105       VA Nat Gas Line Extension         Tack ScheDULE M ADJUSTMENTS       Test System Demand         G-ALL       1       Contract System Demand         G-ALL       4       JurisdiCinotal 4-Factor Ratio	12	997032	Interest Rate Swaps											
11997049Tax Depreciation1997055Deferred Gas Exchange4997065Amortization of Unbilled Revenue Add-Ins99997075SDST Amortization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles99997039Provision for Rate Refund12997101Repairs 481 (a)12997103Def Project Compass99997103Def Project Compass99997103Def Project Compass99997104Amort Idaho Earnings Test (254229)99997105VA Nat Gas Line ExtensionTOTAL SCHEDULE M AJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL1Sok DepreciationG-ALL14Bok DepreciationG-ALL14Rok DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	4	997033	DSM Tariff Rider											
1         997052         Gerreid Gas Exchange           4         997052         Gai on Sale of Office Building           99         997053         DSIT Amoritzation of Unbilled Revenue Add-Ins           99         997073         DSIT Amoritzation of Unbilled Revenue Add-Ins           91         997080         Book Transportation Depreciation           4         997081         Deferred Compensation           4         997082         Meal Disallowances           4         997082         Velat Disallowances           99         99708         Portision for Rate Refund           12         997101         Repairs 481 (a)           12         997102         Amort Idaho Earnings Test (254229)           99         997103         Def Project Compass           99         997103         Def Project Compass           99         997103         Def Project Compass           99         997105         WA Nat Gas Line Extension            Total Schedulte M AdJUSTMENTS            G-ALL         1           G-ALL         1         Contract System Demand           G-ALL         4         Jurisdictional 4-Factor Ratio           G-ALL         4	12	997048	AFUDC											
4997062Gain on Sale of Office Building99997073DSIT Amortization of Unbilled Revenue Add-Ins99997073DSIT Amortization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997084Customer Uncollect bles99997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	11	997049	Tax Depreciation											
99997065Amortization of Unbilled Revenue Add-Ins99997073DSIT Amortization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997094Customer Uncollect bles9997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension TOTAL SCHEDULE M ADJUSTMENTSTOTAL SCHEDULE M ADJUSTMENTSAdLLOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	1	997055	Deferred Gas Exchange											
99997073DSIT Amortization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles99997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	4	997062	Gain on Sale of Office Building	3										
11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles9997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997105Def Project Compans99997105Def Project Compand99997105Def Project Compand99997105Def Project Compand99997105Def Project Compand90907105Def Project Compand <td>99</td> <td>997065</td> <td>Amortization of Unbilled Rever</td> <td>nue Add-Ins</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	99	997065	Amortization of Unbilled Rever	nue Add-Ins										
4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles99997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL1Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	99	997073	DSIT Amortization - ID											
4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles99997089Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System Demand G-ALLG-ALL2Number of Customers G-ALLG-ALL4Jurisdictional 4-Factor RatioG-ALL1Box Depreciation G-ALLG-ALL11Box Depreciation G-ALLG-ALL11Box Depreciation G-ALLG-ALL11Box DepreciationG-ALL11Box DepreciationG-ALL11Box DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	11	997080	Book Transportation Depreciat	tion										
4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollect bles99997089Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL11Book DepreciationG-ALL11Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	4	997081												
2997084Customer Uncollect bles99997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System Demand G-ALLG-ALL2Number of Customers G-ALLG-ALL4Jurisdictional 4-Factor Ratio G-ALLG-ALL11Book Depreciation G-ALLG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	4	997082												
99997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	4	997083	Paid Time Off											
12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL1Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	2	997084	Customer Uncollect bles											
12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line ExtensionTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL1Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	99	997098	Provision for Rate Refund											
99997103 99Def Project Compass WA Nat Gas Line Extension TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALLG-ALL1Contract System Demand G-ALLG-ALL2Number of Customers G-ALLG-ALL4Jurisdictional 4-Factor Ratio G-ALLG-ALL6G-ALL1Book Depreciation G-ALL12Net Gas Plant (before DFIT) - AMA	12	997101	Repairs 481 (a)											
99997105WA Nat Gas Line Extension TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1G-ALL2Number of CustomersG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	12	997102	Amort Idaho Earnings Test (25	54229)										
TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1G-ALL2Number of CustomensG-ALL2Mumber of CustomensG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	99	997103	Def Project Compass											
ALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	99	997105	WA Nat Gas Line Extension											
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA			TOTAL SCHEDULE M ADJUS	STMENTS										
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA														
G-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA														
G-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	-													
G-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA														
G-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	-													
G-ALL 12 Net Gas Plant (before DFIT) - AMA	-	-												
	-													
G-ALL 99 Not Allocated	-			AMA										
	G-ALL	99	Not Allocated											

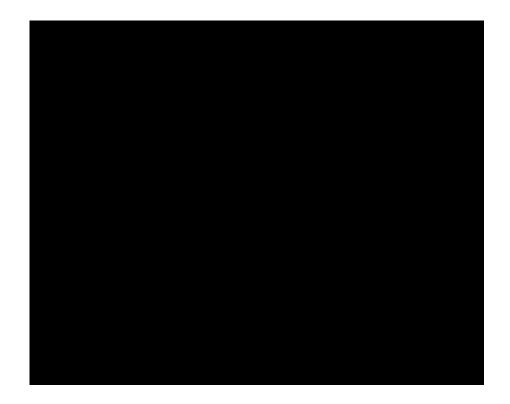
RESULTS OF OPERATIONS	Report ID:	AVI	STA UTILITIES	
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-1A			
For Month Ended October 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis Account Description		System	Washington	Idaho

- 14 410100 Deferred Federal Income Tax Expense Allocated
- 99 410100 Deferred Federal Income Tax Exp SUBTOTAL
- 14 411100 Deferred Federal Income Tax Expense Allocated
- 99 411100 Deferred Federal Income Tax Exp SUBTOTAL

### **Total Deferred Federal Income Tax Expense**

## ALLOCATION RATIOS:

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



RESULTS	S OF OPEF	RATIONS	Report ID:									
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month	n Ended Od	tober 31, 2016										
Average of	of Monthly	Averages Basis		***************** S'	YSTEM ******	*****	******* WASI	HINGTON ****	******	****************** IDA	AHO *********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE										
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND S										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	nse Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut										
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	X									
		TOTAL TAXES OTHER THAN										
			•••••									
		28.										
G-ALL	1	System Contract Demand										
G-ALL	I	System Contract Demand										

RESULTS	OF OPERA	TIONS	Report ID:			А	VISTA UTILITI	ES				
GAS UTILI			G-PLT-1A									
For Month E	Ended Octo	ber 31, 2016										
Average of	Monthly Av	erages Basis		**********	SYSTEM ******	******	****** W	ASHINGTON ***	*****	*********	* IDAHO ********	****
Ref/Basis				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX	Misc Intangible IT Plant (303	1XX)									
		TOTAL INTANGIBLE PLAN	IT									
		UNDERGROUND STORAG	E PLANT:									
1		Land & Land Rights										
1	351XXX	•										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme										
1	355000	Measuring & Regulating Equ	ipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND S	TORAGE PLA									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq										
6	379000	Measuring & Reg Station Eq	uip-City Gate									
6	380000	Services										
6 6	381000	Meters Meter Installations										
6	382000 383000											
6	383000	House Regulators House Regulator Installations	<b>.</b>									
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment										
0	307000	TOTAL DISTRIBUTION PLA	NT									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmen	t									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									
-		-,,										

RESULTS (	OF OPERA	TIONS	Report ID:			A	VISTA UTILITI	ES				
GAS UTILI	<b>FY PLANT</b>		G-PLT-1A									
For Month E	Inded Octo	ber 31, 2016										
Average of I	Monthly Av	erages Basis		***********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*********	* IDAHO ********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment										
4	396XXX											
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment	_									
		TOTAL GENERAL PLANT	_									
		TOTAL PLANT IN SERVICE	E _									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DE										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962	1XX 200									
		TOTAL ACCUMULATED AN	_									
		NET GAS UTILITY PLANT be	efore DFIT									
12 4, 12 4 12	282900 282900 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (2829 ADFIT - Common Plant (2837 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DF	900 from C-DT) 750 from C-DT) Redemptions _									
		NET GAS UTILITY PLANT	-									
ALLOCATIO	ON RATIOS	8:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	12	Net Gas Plant (before DFIT)	- AMA									

RESULT	S OF OP	ERATIONS	Report ID:		AVISTA UTILITIES							
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-1A									
For Mont	th Ended	October 31, 2016										
		ly Averages Basis		*********	* SYSTEM ********	****	****** WA	SHINGTON *****	*****	*********	* IDAHO *********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
		OTHER ADJUSTMENTS:										
4	253850	Gain on Sale of General Office B	Bldg									
4	190850	DFIT - Gain on Sale of General (	Office Bldg									
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
4	252000	Customer Advances										
99	235199	Customer Deposits										
99	182302	WA Excess Nat Gas Line Extens	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS	6									
		NET RATE BASE										
ALLOCA	TION RA	TIOS:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										
			1									

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A	
For Month Ended October 31, 2016		
Average of Monthly Averages Basis		

AVIST	ΑU	IILII	IES	

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******* GAS-NORTH ******* Direct Allocated	Total	******* WASHINGTON ****** Direct Allocated	Total	******* Direct	* IDAHO ******* Allocated	Total
Electric Pr		Total		10 023-10/11	10 043-0000	Direct Anothed	Total	Birect Anothed	TOTAL	Direct	Anocated	TOtal
Licothern	Steam (ED-AN)											
	Hydro (ED-AN)											
	Other (ED-AN)											
Total Elect	tric Production											
Electric Tra	ansmission											
	ED-AN											
Total Elect	tric Transmission											
Electric Dis												
	ED-AN											
	ED-ID											
	ED-WA											
Total Elect	tric Distribution											
	ground Storage											
1	GD-AN											
	GD-OR											
Total Gas	Underground Stora											
Gas Distrik												
6	GD-AN											
	GD-ID											
	GD-WA											
Total Gas I	GD-OR Distribution											
General Pla	ant											
General Fi	ED-AN											
	ED-ID											
	ED-WA											
7,4	CD-AA											
9,4	CD-AN											
9	CD-ID											
9	CD-WA											
8,4	GD-AA											
4	GD-AN											
	GD-ID											
	GD-WA											
	GD-OR											
Total Gene	eral Plant											
Total Depr	eciation Expense											
Allocation												
Service -	-		Electric	Gas-North	Gas-South	Jurisdiction -		Washington			Idaho	0017 0 00 014

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Production/Transmission			
Franchises (302000)			
Misc Intangible Plt (3030 Total Production/Transmission			
Distribution			
Franchises (302000)			
Misc Intangible Plt (3030 Total Distribution			
General Plant - 303000			
7,4 9,4			
Total General Plant - 303000			
Miscellaneous IT Intangible Plant - 3			
7,4 9,4			
9,4			
8,4			
4			
Total Miscellaneous IT Intangible Pla			
Gas Underground Storage			
Total Gas Underground Storage			
General Plant - 390200, 396200			
7,4 4			
Total General Plant- 390200, 396200			
Total Amortization Expense			
Allocation Ratios:			
Service - 7 Elec/Gas North/Oregon			
<ul><li>8 Gas Nor h/Oregon 4-Fa</li><li>9 Elec/Gas North 4-Factor</li></ul>			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

#### AVISTA UTILITIES

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH *******		******* WASHINGTON *****	***	*****	** IDAHO ********	
Ref/Basis	S	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
Electric Pr	oduction											
	Steam (ED-AN)											
	Hydro (ED-AN)											
	Other (ED-AN)											
Total Elect	ric Production											
Electric Tr	ansmission											
	ED-AN											
Total Elect	ric Transmission											
Electric Di	stribution											
	ED-AN											
	ED-ID											
	ED-WA											
Total Elect	ric Distribution											
Gas Under	ground Storage											
1	GD-AN											
	GD-OR											
Total Gas	Underground Stora											
Gas Distril	oution											
6	GD-AN											
	GD-ID											
	GD-WA											
	GD-OR											
Total Gas	Distribution											
General PI	ant											
Contonanti	ED-AN											
	ED-ID											
	ED-WA											
7,4	CD-AA											
9,4	CD-AN											
9	CD-ID											
9	CD-WA											
8,4	GD-AA											
4	GD-AN											
	GD-ID											
	GD-WA											
	GD-OR											
Total Gene	eral Plant											
Total Accu	mulated Depreciati											
Allocation	Ratios:											
<u> </u>								NA 1				

Service -

	OF OPERATIONS	Report ID: AVISTA UTILITIES G-ADEP-1A
For Month E	Ended October 31, 2016	
Average of	Monthly Averages Basis	
7 8 9	Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor	

RESULTS OF OPERATIONS		Report ID:	1		/ISTA UTILITIES						
GAS-NORTH ACCUMULATED AMORTIZA		G-AAMT-1A		A	VISTA UTILITIES						
For Month Ended October 31, 2016		G-AAMIT-TA									
Average of Monthly Averages Basis		Accienced on									
	Sustam		Assigned or	Assigned or	******** GAS-NORTH *****	***	******* WASHINGTON ***	****	******	IDAHO ********	
Ref/Basis	System Total	Allocated	Allocated	Allocated to Gas-South							Total
	lotal	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
Production/Transmission											
Franchises (302000) ED-											
Misc Intangible Plt (303000 ED-	AN										
Total Production/Transmission											
Distribution											
Distribution	10/										
Franchises (302000) ED-											
Misc Intangible Plt (303000 ED-	vv										
Total Distribution											
0											
General Plant - 303000											
7,4 CD-											
9,4 CD-											
GD											
GD											
GD-	-0										
Total General Plant - 303000											
Niccollanceus IT Intervible Dient 2024V	v										
Miscellaneous IT Intangible Plant - 3031X											
7,4 CD-											
9,4 CD-											
9 CD-											
ED-											
ED-											
ED-											
8,4 GD-											
4 GD-											
GD-											
Total Miscellaneous IT Intangible Plant - 3	30										
Gas Underground Storage											
1 GD-	-A										
Total Gas Underground Storage											
General Plant - 390200, 396200											
7,4 CD-											
9 CD-											
9 CD-											
4 ED-											
ED-											
GD-											
GD-	-0										
Total General Plant - 390200, 396200											
Total Accumulated Amortization											
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington			Idaho	
					Page 1 of 2				Prir	nt Date-Time: 1/23/20	17 2.00 PM

RESULTS	RESULTS OF OPERATIONS		AVISTA UTILITIES
GAS-NOR	GAS-NORTH ACCUMULATED AMORTIZATION		
For Month	Ended October 31, 2016		
Average of	f Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor		
8	Gas North/Oregon 4-Factor		
9	Elec/Gas North 4-Factor		

	TS OF OPERATIONS	Report ID:		A	VISTA UTILITIES								
COMM	ON GENERAL PLANT	C-GPL-1A											
For Mor	nth Ended October 31, 2016	1	Gas-North Copy										
Average	e of Monthly Averages Basis	1											
			**********	**** ELECTRIC	C ***********************	****	************	***** GAS NOR	TH ***************	********	******* ORI	EGON GAS *****	******
Ref/Basi	is Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT	_											
	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT	_											
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT	_											
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
	GD-OR / AS												
99													
8	GD-AA												
7	CD-AA												
9													
	TOTAL ACCOUNT												

	TS OF OPERATIONS	Report ID: C-GPL-1A		A	/ISTA UTILITIES								
	hth Ended October 31, 2016	C-GFL-TA		G	as-North Copy								
	e of Monthly Averages Basis												
					· ************************************				TH ****************			EGON GAS ****	*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment					I.							
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
5	TOTAL ACCOUNT	-											
	TOTAL ACCOUNT	-											
	394000 Tools, Shop, & Garage Equip												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT	-											
		_											
	394100 Electric Charging Stations												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN	_											
	TOTAL ACCOUNT	_											
	395000 Laboratory Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9													
	TOTAL ACCOUNT												

RESULTS OF OPERATIONS Report ID:		AVISTA UTILITIES												
COMMON GENERAL PLANT C-GPL-1A														
For Month Ended October 31, 2016 Average of Monthly Averages Basis			Gas-North Copy											
Average	e of Month	lly Averages Basis		***********		***************************************	****	*************		TH ***************	******	**************** OR		****
Rof/Basi		Description	Total	Direct-WA	Direct-ID	, Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
Nei/Dasi	R Account	Description	Total	Direct-WA	Direct-ID	Allocated	TOtal	Direct-WA	Direct-ID	Allocated	TOtal	Direct-OIX	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN	_											
		TOTAL ACCOUNT	_											
	397XXX	Communication Equipment												
99	0017000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
		TOTAL ACCOUNT	_											
	308000	Miscellaneous Equipment												
99	330000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
		TOTAL ACCOUNT	_											
			_											
		TOTAL GENERAL PLANT	—											
ALLOC	ATION RA													
G-ALL		Elec/Gas North/Oregon 4-Fac	to											
G-ALL		Gas North/Oregon 4-Factor												
G-ALL		Elec/Gas North 4-Factor												
G-ALL		Not Allocated												
O ALL														

RESULTS (			Report ID: C-IPL-1A		A	/ISTA UTILITIES								
		ber 31, 2016	• =		Ga	as-North Copy								
Average of	Monthly Av	verages Basis												
		Description				************************		*****					EGON GAS*******	
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99	303000	Intangible Plant ED-WA / ID / AN												
99		GD-WA / ID / AN												
99 8		GD-OR / AS GD-AA												
8 7		CD-AA												
9		CD-WA / ID / AN												
0		TOTAL ACCOUNT												
	303100	Misc Intangible PlantM												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8 7		GD-AA CD-AA												
9		CD-AA CD-WA / ID / AN												
5		TOTAL ACCOUNT												
	303110	Misc Intangible PlantP												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7 8		CD-AA CD-WA / ID / AN												
0		TOTAL ACCOUNT												
	303115	Misc Intangible PlantP												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7 8		CD-AA CD-WA / ID / AN												
0		TOTAL ACCOUNT												
		TOTAL												
ALLOCATIO		s.												
G-ALL	7	Elec/Gas North/Oregon												
G-ALL	8	Gas North/Oregon 4-Fac												
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												
		•												
						_	. 1 . 6 1					B1 ( B ( ) =	1/00/0017 0 00 711	
						Pag	e 1 of 1					Print Date-Ti	me: 1/23/2017 2:00 PM	

RESULTS (			Report ID:	AVISTA UTILITIES						
COMMON	ACCUMU	ILATED DEFERRED FIT	C-DTX-1A							
For Month E	Ended Oc	tober 31, 2016		Gas-North Copy						
Average of	Monthly A	Averages Basis								
Ref/Basis	Account	Description		Total	Electric	Gas North	Oregon Gas			
		Deferred FIT - Common Plan	t (For Report AF	PL)						
7	282900	CD-AA								
8	282900	GD-AA								
9	282900	CD-WA / ID / AN								
7	283750	CD-AA								
		Total								
ALLOCATIO	ON RATIO	DS:								
G-ALL	7	Elec/Gas North/Oregon 4-Fac	ctor							
G-ALL	8	Gas North/Oregon 4-Factor								
G-ALL 9 Elec/Gas North 4-Factor										
G-ALL	99	Not Allocated								

-	RESULTS OF OPERATIONS Report ID:			AV	ISTA UTILITIES				
	COMMON WORKING CAPITAL C-WKC-1A								
	th Ended October 31, 2016		Gas-North Copy						
Average	e of Monthly Averages Basis		_ *********************** SYS	STEM ******	****		***** ELECTRIC *****	***** GAS NORTH *****	*GAS SOUTH*
Ref/Basis	is Account Description		Washington	Idaho	Oregon	Total			
1	151120 FUEL STOCK COAL-COL	STRIP							
1	151210 FUEL STOCK HOG FUEL	-KFGS							
7/4	154100 PLANT MATERIALS & OF	ER SUPPLIES							
1	154300 PLANT MATERIALS & OF	ER SUP-CS2							
1	154400 PLANT MATERIALS & OF	ER SUP-COLSTR							
7/4	154500 SUPPLY CHAIN RECEIVI	NG INVENTORY							
7/4	154550 SUPPLY CHAIN AVERAG	E COST VARIANC							
7/4	154560 SUPPLY CHAIN INVOICE	PRICE VARIANC							
99	163998 COMMON WORKING CA	PITAL							
99	163999 INVESTOR-SUPPLIED W	ORKING CAPITAL							
	TOTAL								
	TOTAL								
	ALLOCATION RATIOS:								
		ransmission Ratio risdictional 4-Facto							
	99 Not Allocated								