RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Average or wor	Illily Averages basis			
Ref/Basis Acco	unt Description	System	Washington	Idaho
				-
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
	rajustou oue ret operating meeme (2000)			
G-APL	Gas Net Adjusted Rate Base			
O / li L	Gas Net Adjusted Nate Base			
	RATE OF RETURN			
	NATE OF NETONN			

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:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	
<u> </u>	-

Basis 1 2	Ref Input Input G-OPS	Averages Basis Description System Contract Demand Number of Customers Percent Direct Distribution Operating Expense	Based on Data from: 01-01-2013 thru 12-31-2015 11-01-2016 thru 11-30-2016	System	Washington	Idaho
2	Input	Number of Customers Percent				
		Percent	11-01-2016 thru 11-30-2016			
2	G-OPS	Direct Distribution Operating Expense				
3		Percent	11-01-2016 thru 11-30-2016			
	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	11-01-2016 thru 11-30-2016			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

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

Net Direct Plant

Percentage

Total Percentages

Average (CD AA)



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

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

> 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

8

Net Direct Plant Percentage

Total Percentages Average (GD AA) 01-01-2015 thru 12-31-2015

Total Electric Gas North Oregon Gas

RESULTS OF O	PERATIONS	Report ID:		AV	ISTA UTILITIES	
GAS ALLOCATI	ON PERCENTAGES	G-ALL-1A				
For Month Ended	November 30, 2016					
Average of Mont	nly Averages Basis					
Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Flectric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894					
	Direct O & M Accts 901 - 935					
	Adjustments					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	Direct Labor Accts 901 - 935					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
9	Average (CD AN/ID/WA)					
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-201				
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-201				
11	Book Depreciation Percent	11-01-2016 thru 11-30-201				
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2016 thru 11-30-201				
G-PI	T Net Gas General Plant - AMA Percent	10-01-2016 thru 11-30-201				
14	Net Allocated Schedule M's - AMA Percent	11-01-2016 thru 11-30-201				
99 Inpu	it Not Allocated					

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended N	ovember 30, 2016										
Average	of Monthly	Averages Basis		********	SYSTEM ******	*****	******* WASHINGTON ********		************** IDAHO ************		*****	
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99		Commercial - Firm & Interruptible										
99		Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	STO									
		OTHER OPERATING REVENUES	: -									
99	483XXX	Sales for Resale	<i>'</i> -									
4	488000	Miscellaneous Service Revenues										
99	4893XX											
99	493000	Rent from Gas Property										
4		Other Gas Revenues										
99	496100	Provision for Rate Refund										
	.00.00	TOTAL OTHER OPERATING REV	/FNU									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transacti	ons									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp	pense									
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXP	ENS									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE O									
0 050		Depresiation Function I Independen	d Ctor									
G-DEPX		Depreciation Expense-Undergroup										
G-AMTX		Amortization Expense-Undergroun	u 3101									
G-OTX		Taxes Other Than FIT	DT/NO									
		TOTAL UG STORAGE DEPR/AMF	X I/NU									

RESULTS OF OPERATIONS Report ID: AVISTA UTILITIES										
GAS OPERATING STATEMENT	G-OPS-1A									
For Month Ended November 30, 2016										
Average of Monthly Averages Basis	********* SYSTEM *********			******* WASHINGTON ********			********* IDAHO **********			
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORA	GE EXPENSES									

RESULT	S OF OPER	RATIONS	Report ID:]	AVIS	STA UTILI	TIES					
GAS OP	ERATING S	STATEMENT	G-OPS-1A									
For Mont	th Ended No	ovember 30, 2016										
Average	of Monthly	Averages Basis		********	SYSTEM ******	******	****** W	ASHINGTON *****	*****	********	* IDAHO *******	*****
Ref/Basi	s 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	s									
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										
3	891000	Measuring & Reg Sta Exp-City Gate	е									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATION	NG EXP									
G-DEPX	<i>(</i>	Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
001%		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	:S									

	S OF OPER		Report ID:		AV	/ISTA UTILI	TIES					
		STATEMENT	G-OPS-1A	1								
		ovember 30, 2016		1								
		Averages Basis			SYSTEM *****		******** WASHINGTON *******			************* IDAHO ************		
Ref/Basis	3 Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CLICTOMED ACCOUNTS EVDENIG	CC.									
2	004000	CUSTOMER ACCOUNTS EXPENS	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	'	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS I	EXPENSES									
		CUSTOMER SERVICE & INFO EX	PENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
_	0.0000	TOTAL CUSTOMER SERVICE & II	NFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										

RESULTS	OF OPE	RATIONS	Report ID:		AVIS	STA UTILI	TIES					
		STATEMENT	G-OPS-1A									
		ovember 30, 2016										
		Averages Basis		*******	SYSTEM *******	*****	****** W/	ASHINGTON ***	*****	*******	IDAHO *******	*****
	-	Description	1	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 - Cre	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										
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATIN	IG EXP									
G-DEPX		Depreciation Expense-General Pla	nt									
G-AMTX		Amortization Expense - General Pl	ant - 303000									
G-AMTX		Amortization Expense - Misc IT Inta	angible Plant									
G-AMTX		Amortization Expense-General Pla	nt - 390200, 3									
99	407025	WA GRC Jackson Prairie O&M De	ferral									
99	407229	Idaho Earnings Test Amortization										
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407425	WA GRC Jackson Prairie Deferral										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	IT TAXES									
		TOTAL ADMIN & GENERAL EXPE	ENSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOSS	S) BEFORE F									
G-FIT G-FIT G-FIT		FEDERAL INCOME TAX DEFERRED FEDERAL INCOME TAX AMORTIZED INVESTMENT TAX OF GAS NET OPERATING INCOME (CREDIT									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

************ SYSTEM **********			****** W	ASHINGTON '	*****	************* IDAHO ************			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

Ref/Basis Account Description

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 OPER	RATIONS	Report ID:		AV	ISTA UTILIT	TIES					
GAS ALLO	CATION	OF OTHER REVENUE	G-495-1A									
For Month	Ended No	ovember 30, 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 4 4 99 4 4 4 4 4 4 4	495028 495100 495280 495311 495328 495329 495338 495339 495600 495680 495711 495780	OTHER GAS REVENUE-MISCELL DEFERRED EXCHANGE RESERVENTITLEMENT PENALTIES OTHER GAS REV-DECOUPLING CONTRA DECOUPLING DEFFER RESIDENTIAL DECOUPLING DEF AMORTIZATION RES DECOUPLING NON-RES DECOUPLING DEFERE AMORTIZATION NON-RES DECOUPLING OTHER GAS REVENUE-DSM LOS OTHER GAS REVENUE-MARGIN OTHER GAS REVENUE-GLENDA OTHER GAS REVENUE-PPP RECOUPLING GAS CUSTOMERS-OTHER GAS	MECH AL FERRE NG DE RED R DUPLIN ST MA REDU LE SY COVER REVEN									
ALLOCATI G-ALL G-ALL	ION RATI 4 99	TOTAL PURCHASED GAS COSTS OS: Jurisdictional 4-Factor Ratio Not Allocated										

ALLOCA	ATION OI	ERATIONS F PURCHASED GAS COSTS	Report ID: G-804-1A		AVIS	STA UTILIT	TIES					
		November 30, 2016 ly Averages Basis		******	SYSTEM *******	*****	********	ASHINGTON ***	*****	******	* IDAHO *******	*****
		Description Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
101/2001	7.0000	2000		2001	7		2001	7ocatou	. • • • •	2001	7	
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6	804711	Gas Costs - Offsystem Bookou	ut Offset									
6	804730	Gas Costs - Intracompany LDC	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	OSTS									
ALLOCA	TION RA	TIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

	LTS OF OPERATIONS CATION OF ACCOUNT 908	Report ID: G-908-1A	AVISTA UTILITIES									
	onth Ended November 30, 2016		****	- 0\/0TENA *****	***	*********	ACUINOTON	· · · · · · · · · · · · · · · · · · ·	*****	+ 10 4110 ++++++	+++++	
Average of Monthly Averages Basis Ref/Basi:Account Description				SYSTEM *****			********** WASHINGTON *********			**************************************		
Ref/Bas	Sit Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
2	908000 Customer Assistance Expense											
99	908600 Public Purpose Tariff Rider Exper	nse Offset										
99	908610 Limited Income Tax Refund Progr	ram										
99	908690 Schedule 91 Amortization include	d in Unbilled										
99	908990 DSM Amortization											
	Total Account 908	<u>-</u> =										
ALLOC G-ALL G-ALL												
G-ALL	- 99 NOLAHOCALEU											

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	
Def/Desis Description	

Ref/Basis Description System Washington Idaho

Debt

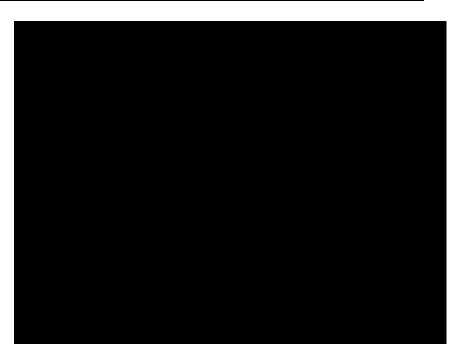
- 1 Capital Structure Debt Ratio
- Cost of DebtTotal Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



FEDERA For Mont	PERATIONS ME TAXESGAS November 30, 2016	Report ID: G-FIT-1A	AV	ISTA UTILITIES		
Ref/Basis		nly 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				

ALLOCATION RATIOS:

G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Ref/Basis

12 2

12

4

6

99

4 12

4

4 99

12

4

12

11

1

4 99

99

11

4

2

99

12

12

99

99

G-ALL

G-ALL

G-ALL

G-ALL

G-ALL

G-ALL

ALLOCATION RATIOS: G-ALL

AVISTA UTILITIES

	er 30, 2016									
thly Averag	es Basis	*********** SYSTEM *********			****** WASHINGTON *******			******** IDAHO ********		
Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000	Book Depreciation & Amortization									
997001	Contr butions In Aid of Construction									
997002	Injuries and Damages									
997003										
997005	FAS106 Current Retiree Medical Accrual									
997008	DSM Book Amortization									
997010	Deferred Gas Credit and Refunds									
997015	Airplane Lease Payments									
997016										
997020										
997029	FAS 106 Post Retirement Benefits									
997031	Decoupling Mechanism									
997032										
997033	DSM Tariff Rider									
	AFUDC									
	Tax Depreciation									
997055	Deferred Gas Exchange									
	Gain on Sale of Office Building									
997065	Amortization of Unbilled Revenue Add-Ins									
997073										
997080	Book Transportation Depreciation									
997081	Deferred Compensation									
997082										
997083	Paid Time Off									
997084	Customer Uncollect bles									
997098	Provision for Rate Refund									
997101	Repairs 481 (a)									
997102	Amort Idaho Earnings Test (254229)									
997103	Def Project Compass									
997105	WA Nat Gas Line Extension									
	TOTAL SCHEDULE M ADJUSTMENTS									
RATIOS:										
1	Contract System Demand									
2	Number of Customers									
4	Jurisdictional 4-Factor Ratio									
6	Actual Therms Purchased									
11	Book Depreciation									
12	Net Gas Plant (before DFIT) - AMA									
99	Not Allocated									

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Ref/Basis Account Description	System	Washington	Idaho

14 99	Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL
14 99	Deferred Federal Income Tax Expense - Allocated 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	OF OPER	RATIONS	Report ID:			A۱	/ISTA UTILITIES					
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month	n Ended No	vember 30, 2016										
Average of	of Monthly A	Averages Basis		********** S	YSTEM ******	*****	****** WASH	HINGTON ****	*****	*********** ID/	4HO *******	**
Ref/Basis	Ref/Basis Account Description			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage										
		TOTAL UNDERGROUND S	STORAGE TA									
		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	ion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	X									
		TOTAL TAXES OTHER THAN	N FIT									
ALLOCAT	ΓΙΟΝ RAΤΙ	OS:										
G-ALL	1	System Contract Demand										

RESULTS (OF OPERA	TIONS	Report ID:			А	VISTA UTILITII	ΞS					
GAS UTILI	TY PLANT		G-PLT-1A										
For Month I	Ended Nove	ember 30, 2016											
Average of	Monthly Av	erages Basis		*********	SYSTEM *****	*****	****** W	******* WASHINGTON *******			******* IDAHO *******		
Ref/Basis	Account	Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		PLANT IN SERVICE											
		INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000											
4	3031XX	Misc Intangible IT Plant (3031											
		TOTAL INTANGIBLE PLAN											
		UNDERGROUND STORAGE	PLANT:										
1		Land & Land Rights											
1	351XXX	•											
1	352XXX	Wells											
1	353000	Lines											
1	354000	Compressor Station Equipme											
1	355000	Measuring & Regulating Equi	pment										
1	356000	Purification Equipment											
1	357000	Other Equipment											
		TOTAL UNDERGROUND ST	ORAGE PL										
		DISTRIBUTION PLANT:											
6	374200	Land & Land Rights											
6	374400	Land & Land Rights											
6	375000	Structures & Improvements											
6	376000	Mains											
6	378000	Measuring & Reg Station Equ	ip-General										
6	379000	Measuring & Reg Station Equ											
6	380000	Services											
6	381000	Meters											
6	382000	Meter Installations											
6	383000	House Regulators											
6	384000	House Regulator Installations	:										
6	385000	Industrial Measuring & Reg S	ta Equip										
6													
		TOTAL DISTRIBUTION PLAN	NT										
		GENERAL PLANT											

389XXX Land & Land Rights

390XXX Structures & Improvements 391XXX Office Furniture & Equipment 392XXX Transportation Equipment 393000 Stores Equipment

394000 Tools, Shop & Garage Equipment

4

DECLII TO OF ODEDATIONS											
OF OPERA	TIONS	Report ID:									
TY PLANT		G-PLT-1A									
nded Nove	ember 30, 2016										
Monthly Ave	erages Basis										
Account	Description										
395000	Laboratory Equipment										
396XXX	Power Operated Equipment										
397XXX	Communications Equipment										
398000	Miscellaneous Equipment										
	TOTAL GENERAL PLANT										
	TOTAL PLANT IN SERVICE	<u> </u>									
	Underground Storage Distribution Plant General Plant										
	ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962	TION 1XX 200									
	TOTAL ACCUMULATED DE	EPR/AMOR									
	NET GAS UTILITY PLANT be	efore DFIT									
000000	ACCUMULATED DFIT										
	•										
283850	ADFIT - Gas portion of Bond	Redemptio									
	NET GAS UTILITY PLANT										
ON RATIOS	3 :										
1	System Contract Demand										
4	Jurisdictional 4-Factor Ratio										
6	Actual Therms Purchased										
12	Net Gas Plant (before DFIT)	- AMA									
	282900 282900 283750 283850	Account Description 395000 Laboratory Equipment 396XXX Power Operated Equipment 397XXX Communications Equipment 398000 Miscellaneous Equipment TOTAL GENERAL PLANT TOTAL PLANT IN SERVICE ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DE ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED AM TOTAL ACCUMULATED DE NET GAS UTILITY PLANT be ACCUMULATED DFIT 282900 ADFIT - Gas Plant In Service 282900 ADFIT - Common Plant (2825) 283750 ADFIT - Common Plant (2825) 283850 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DFIT ON RATIOS: 1 System Contract Demand 4 Jurisdictional 4-Factor Ratio 6 Actual Therms Purchased									

******** SYSTEM ********			******** \//	ASHINGTON ***	****	******* IDAHO *******			
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	

		ERATIONS TO NET GAS UTILITY PLANT	Report ID:	AVISTA UTILITIES								
For Mont Average	th Ended of Month	November 30, 2016 y Averages Basis		**************************************					**************************************			
Ref/Basis	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 E	Bldg									
4		DFIT - Gain on Sale of General										
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	S									
		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										

RESULTS OF OPERATIONS

GAS-NORTH DEPRECIATION EXPENSE
For Month Ended November 30, 2016
Average of Monthly Averages Basis

Report ID:
G-DEPX-1A

AVISTA UTILITIES

Tiverage of Monthly Tiverages Ba	.0.0	l .							
		Assigned or	Assigned or	Assigned or					
	System	Allocated	Allocated	Allocated	******* GAS-NORTH *******	****** V	ASHINGTON *******	****	** IDAHO ******
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direct	Allocated	Total Direct	Allocated Total
Electric Production									
Steam (ED-AN)									
Hydro (ED-AN)									
Other (ED-AN)									
Total Electric Production									
Total Electric Froduction									
Electric Transmission									
ED-AN									
Total Electric Transmission									
Total Electric Transmission									
Flootric Dictribution									
Electric Distribution									
ED-AN									
ED-ID									
ED-WA									
Total Electric Distribution									
Gas Underground Storage									
1 GD-AN									
GD-OR									
Total Gas Underground Stor									
Gas Distribution									
6 GD-AN									
GD-ID									
GD-WA									
GD-OR									
Total Gas Distribution									
General Plant									
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-WA									
Total General Plant									
Total Concider Hait									
Total Depreciation Expense									
Allocation Ratios:									
Service -		Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2		Washington		Idaho Print Date-Time: 1/24/2017 1:59 PM
					Page 1 01 2				MILL Date TIME: 1/24/2017 1:59 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

7 Elec/Gas North/Oregon 4-Factor8 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 November 30, 2016	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis]									
		Assigned or	Assigned or	Assigned or								
	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******	GAS-NORTH *	*****	****** WASHINGTON	*****	*****	*** IDAHO ******	*
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South		Allocated	Total	Direct Allocated	Total		Allocated	Total
Production/Transmission												
Franchises (302000) ED-	AN											
Misc Intangible Plt (303000 ED-	AN											
Total Production/Transmission												
Distribution												
Distribution Franchises (302000) ED-	١٨/											
Misc Intangible Plt (303000) ED-												
Total Distribution	***											
General Plant - 303000 7,4 CD-	A A											
7,4 CD- 9,4 CD-												
9,4 CD												
GD												
GD												
Total General Plant - 303000												
Miscellaneous IT Intangible Plant - 3031XX												
7,4 CD	-AA											
9,4 CD												
9,4 CD												
ED-	AN											
ED-	ID											
ED-												
8,4 GD												
4 GD												
GD												
Total Miscellaneous IT Intangible Plant - 30	31 X											
Gas Underground Storage												
1 GD	-AN											
Total Gas Underground Storage												
General Plant - 390200, 396200												
7,4 CD-	·AA											
4 ED-												
GD												
Total General Plant- 390200, 396200												
Total Amortization Expense												
Allocation Ratios:												
Service -												
7 Elec/Gas North/Oregon 4-Factor8 Gas Nor h/Oregon 4-Factor												
9 Elec/Gas North 4-Factor												
5 Eleo/Gas North 4 Factor												

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Average of Monthly Averages Bas	SiS								
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 Tota
Electric Production									
Steam (ED-AN)									
Hydro (ED-AN)									
Other (ED-AN)									
Total Electric Production									
Electric Transmission									
ED-AN									
Total Electric Transmission									
Electric Distribution									
ED-AN									
ED-ID									
ED-WA									
Total Electric Distribution									
Gas Underground Storage									
1 GD-AN									
GD-OR									
Total Gas Underground Storag									
· ····· · ····· · ····················									
Gas Distribution									
6 GD-AN									
GD-ID									
GD-WA									
GD-OR									
Total Gas Distribution									
General Plant									
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 General Plant									
Total Accumulated Depreciatic_									
Allocation Ratios:									
Service -		Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2		Washington		Idaho Print Date-Time: 1/24/2017 1:59 Pl
					Page 1 of 2		-		Print Date-Time: 1/24/2017 1:59 Pt

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

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 ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Service -

AVISTA UTILITIES

For Month Ended November 30, 2016													
Average of Monthly Averages Basis													
•		Assigned or	Assigned or	Assigned or									
	System	Allocated	Allocated	Allocated	******	SAS-NORTH **	*****	****** W	ASHINGTON **	*****	*****	** IDAHO *******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN													
Misc Intangible Plt (303000 ED-AN													
Total Production/Transmission													
Distribution													
Franchises (302000) ED-W													
Misc Intangible Plt (303000 ED-W													
Total Distribution													
General Plant - 303000													
7,4 CD-AA													
9,4 CD-AN													
GD-ID													
GD-W													
GD-O													
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA													
9,4 CD-AN													
9 CD-ID													
ED-AN													
ED-ID													
ED-W													
8,4 GD-AA													
4 GD-A													
GD-O													
Total Miscellaneous IT Intangible Plant - 303													
Gas Underground Storage													
1 GD-A													
Total Gas Underground Storage													
General Plant - 390200, 396200													
7,4 CD-AA													
9 CD-ID													
9 CD-W													
4 ED-AN													
ED-W GD-W													
GD-O													
Total General Plant - 390200, 396200													
Total Accumulated Americation													
Total Accumulated Amortization													
Allegation Dation													
Allocation Ratios:													

Jurisdiction -

Electric Gas-North Gas-South

Page 1 of 2 Print Date-Time: 1/24/2017 1:59 PM

Idaho

Washington

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES
GAS-NOR	TH ACCUMULATED AMORTIZATION	G-AAMT-1A	
For Month	Ended November 30, 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		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

99 99 99 8 7 9 390XXX 99 99 99 8 7	XX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN
99 99 99 8 7 9 390XXX 99 99 8 7 9 99 99 8 7	ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 99 8 7 9 390XXX 99 99 8 7 9 99 99 8 7	ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 8 7 9 390XXX 99 99 8 7 9 99 99 8 7	GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 8 7 9 390XXX 99 99 8 7 9 99 99 8 7	GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
8 7 9 390XXX 99 99 99 8 7 99 99 99 8 7	GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
7 9 390XXX 99 99 99 8 7 99 99 99 8 7	CD-AA CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
9 390XXX 99 99 99 8 7 99 99 99 8 7	CD-WA / ID / AN TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
390XXX 99 99 99 8 7 9 391XXX 99 99 99 8 7	TOTAL ACCOUNT XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 99 8 7 9 391XXX 99 99 99 8 7	XX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 99 8 7 9 391XXX 99 99 99 8 7	ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 99 8 7 9 391XXX 99 99 99 8 7	ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 99 8 7 9 391XXX 99 99 99 8 7	GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
99 8 7 9 391XXX 99 99 99 8 7	GD-OR / AS GD-AA CD-AA CD-WA / ID / AN
8 7 9 391XXX 99 99 99 8 7	GD-AA CD-AA CD-WA / ID / AN
7 9 391XXX 99 99 99 8 7	CD-AA CD-WA / ID / AN
9 391XXX 99 99 99 8 7	CD-WA / ID / AN
391XXX 99 99 99 8 7	
99 99 99 8 7	TOTAL ACCOUNT
	XX Office Furniture & Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT
392XXX	XX Transportation Equipment
99	ED-WA / ID / AN
99	GD-WA / ID / AN
99	GD-OR / AS
8	CD AA
7	GD-AA
9	GD-AA CD-AA

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Rasis	

	, , ,		*******	***** ELECTRIC	` *********	******	*******	****** GAS NORT	H ********	******	****** OR	EGON GAS *****	******
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Tota
	393000 Stores Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN	_											
	TOTAL ACCOUNT	_											
99	394000 Tools, Shop, & Garage Equipm ED-WA / ID / AN	ne											
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	CD-WA / ID / AN												
	TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

## Separation Total Direct-WA Direct-ID Allocated Total	Average	of Month	hly Averages Basis			****** =! =0.	~ ++++++++++++++++++++++++++++++++++++			*****	·			.=	
396XXX Power Operated Equipment	D - (/D '-		1. December 1.												
99	Ret/Basis	Accoun	nt Description	ı otal	Direct-WA	Direct-ID	Allocated	ı otal	Direct-WA	Direct-ID	Allocated	ı otal	Direct-OR	Allocated	Tota
99		306XXX	Y Power Operated Equipment												
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 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-AA 7 CD-AA 7 CD-AA 7 CD-AA 7 CD-AA 7 CD-AA 7 CD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 1 TOTAL ACCOUNT ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor		330///													
99 GD-OR / AS 8 GD-AA 7 CD-AA 9															
8															
7															
Section Sect															
397XXX															
397XXX Communication Equipment ED-WA / ID / AN 99	9														
99			TOTAL ACCOUNT												
99															
99		397XXX	X Communication Equipment												
99															
8	99		GD-WA / ID / AN												
8	99		GD-OR / AS												
9															
398000 Miscellaneous Equipment	7		CD-AA												
398000 Miscellaneous Equipment	9		CD-WA/ ID / AN												
398000 Miscellaneous Equipment 99															
99															
99		308000	Miscollangous Equipment												
99	00	390000													
99															
8 GD-AA 7 CD-AA 9 CD-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor															
7 CD-AA 9 CD-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor															
9 CD-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor															
TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor															
ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor	9														
ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor			TOTAL ACCOUNT												
ALLOCATION RATIOS: G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor			TOTAL GENERAL DI ANT												
G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor			TOTAL GLINLINAL FLANT												
G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor	ALLOCA	TION R	ATIOS:												
G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor															
G-ALL 9 Elec/Gas North 4-Factor															
G-ALL 33 INDI Allocated		-													
	G-ALL	33	NOT AIIUCATEU												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

riverage or i	monany 7 to	crages basis		*******	** FLECTRIC **	*******	k-k	*****	*** GAS NORTH	*****	*****	*******	EGON GAS*****	******
Ref/Basis	Account	Description	Total		Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	202000	Intensible Dient												
00	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303100	Misc Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	000440	Mine Internity Direct												
	303110	Misc Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303115	Misc Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
O		TOTAL ACCOUNT												
		TOTAL ACCOUNT												
		TOTAL												
ALLOCATIO	N DATIO	g.												
G-ALL	7	s. Elec/Gas North/Oregon 4-	Factor											
G-ALL G-ALL	8	Gas North/Oregon 4-Facto												
G-ALL G-ALL	9		,											
G-ALL G-ALL	99	Elec/Gas North 4-Factor												
G-ALL	33	Not Allocated												

RESULTS OF OPERATIONS	AVISTA UTILITIES						
COMMON ACCUMULATED DEFERRED FIT							
For Month Ended November 30, 2016		Gas-North Copy					
Average of Monthly Averages Basis							
Ref/Basis Account Description		Total	Electric	Gas North	Oregon Gas		

Deferred FIT - Common Plant (For Report APL)

7	282900	CD-AA
8	282900	GD-AA
9	282900	CD-WA / ID / AN
7	283750	CD-AA

Total

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

Average of Monthly Averages basis					***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*	
Ref/Basis	Account Description	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP									
1	151210 FUEL STOCK HOG FUEL-KFGS									
7/4	154100 PLANT MATERIALS & OPER SUPPLIES									
1	154300 PLANT MATERIALS & OPER SUP-CS2									
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP									
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY									
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE									
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE									
99	163998 COMMON WORKING CAPITAL									
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL									
	TOTAL									
	ALLOCATION RATIOS:									
	1 Production/Transmission Ratio									
	7/4 Jur Rollup/Jurisdictional 4-Factor 99 Not Allocated									
	99 Not Allocated									