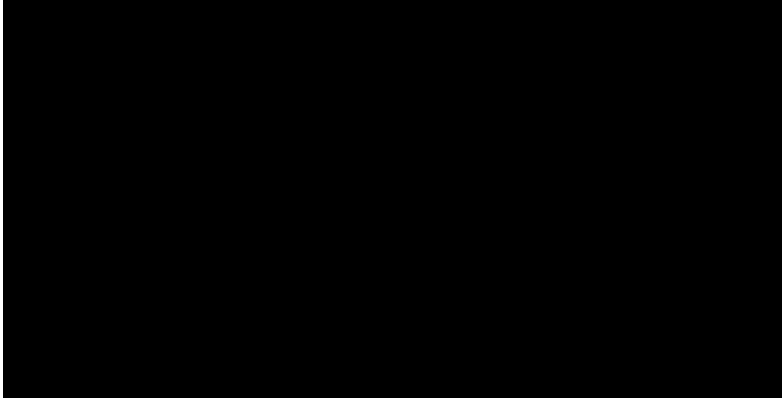


RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
-------------------	-------------	--------	------------	-------

G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	<b>RATE OF RETURN</b>			



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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015			
2	Input	Number of Customers Percent	11-01-2016 thru 11-30-2016			
3	G-OPS	Direct Distribution Operating Expense 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**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	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)					

7

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2016

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894					
	Direct O & M Accts 901 - 935					
	Direct O & M Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	Direct Labor Accts 901 - 935					
	Direct Labor Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
8	Average (GD AA)					

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2016  
Average of Monthly Averages Basis

Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894					
	Direct O & M Accts 901 - 935					
	Adjustments					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	Direct Labor Accts 901 - 935					
	Total					
	Percentage					
	Number of Customers at					
	Percentage					
	Net Direct Plant					
	Percentage					
	Total Percentages					
9	Average (CD AN/ID/WA)					
JP	Gas North/Oregon JP Factor %	01-01-2015 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				
13	G-PLT 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	Input Not Allocated					

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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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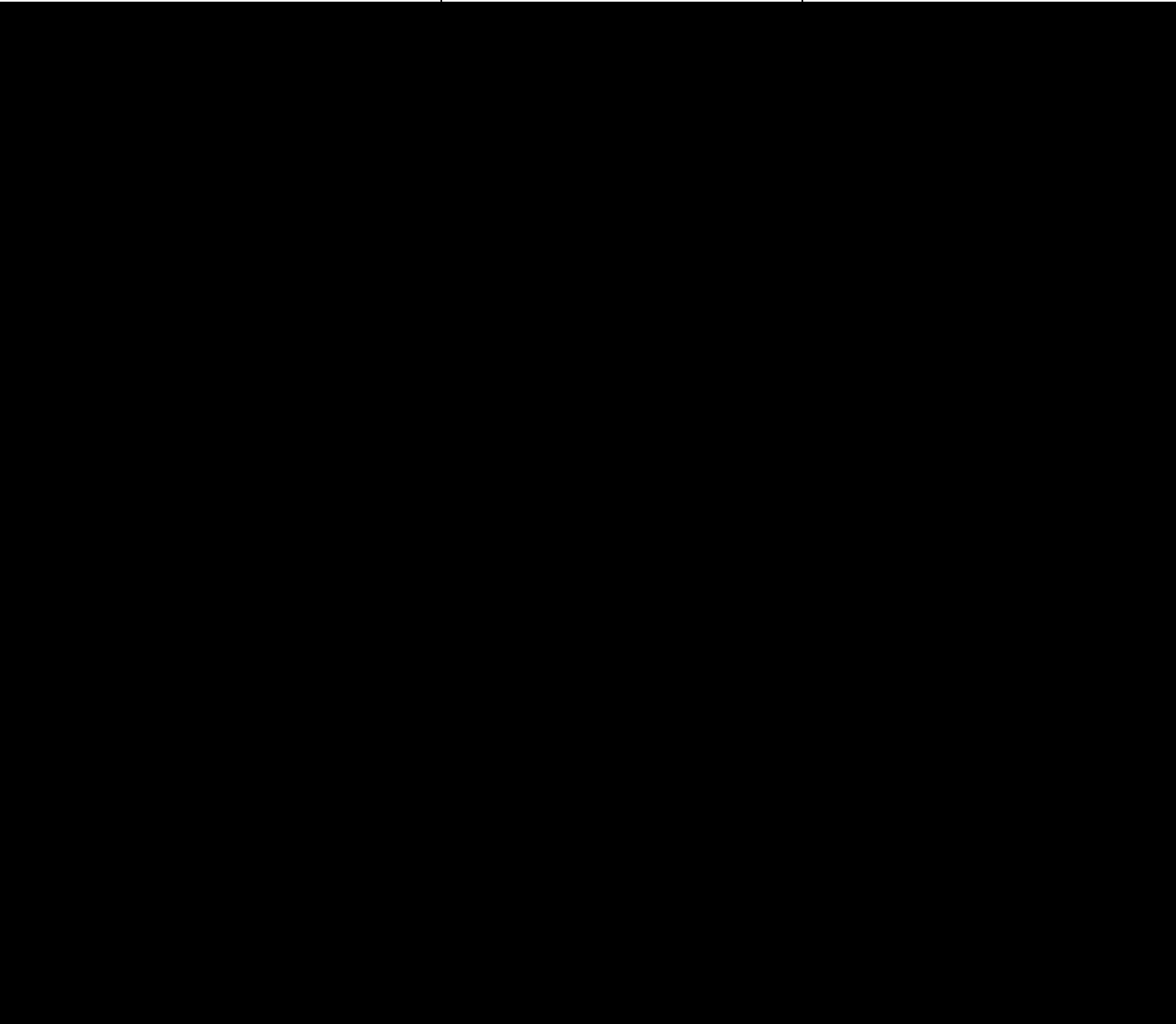
REVENUES  
SALES OF GAS:  
99 480000 Residential  
99 4812XX Commercial - Firm & Interruptible  
99 4813XX Industrial-Firm  
99 481400 Interruptible  
99 484000 Interdepartmental Revenue  
99 499XXX Unbilled Revenue  
TOTAL SALES TO ULTIMATE CUSTO

OTHER OPERATING REVENUES:  
99 483XXX Sales for Resale  
4 488000 Miscellaneous Service Revenues  
99 4893XX Transportation Revenues  
99 493000 Rent from Gas Property  
4 495XXX Other Gas Revenues  
99 496100 Provision for Rate Refund  
TOTAL OTHER OPERATING REVENU  
TOTAL GAS REVENUES

PRODUCTION EXPENSES:  
G-804 804/805 City Gate Purchases  
99 808XXX Net Natural Gas Storage Transactions  
99 811000 Gas Used for Products Extraction  
10 813000 Other Gas Expenses  
99 813010 Gas Technology Institute (GTI) Expense  
TOTAL PRODUCTION EXPENSES

UNDERGROUND STORAGE EXPENS  
1 814000 Supervision & Engineering  
1 824000 Other Expenses  
1 837000 Other Equipment  
TOTAL UNDERGROUND STORAGE O

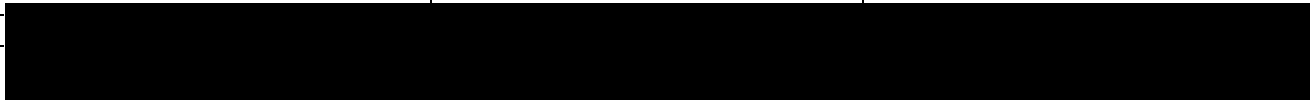
G-DEPX Depreciation Expense-Underground Stor  
G-AMTX Amortization Expense-Underground Stor  
G-OTX Taxes Other Than FIT  
TOTAL UG STORAGE DEPR/AMRT/NO



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES									



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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* 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-Industrial
- 3 877000 Measuring & Reg Sta Exp-City Gate
- 3 878000 Meter & House Regulator Expenses
- 3 879000 Customer Installation Expenses
- 3 880000 Other Expenses
- 3 881000 Rents

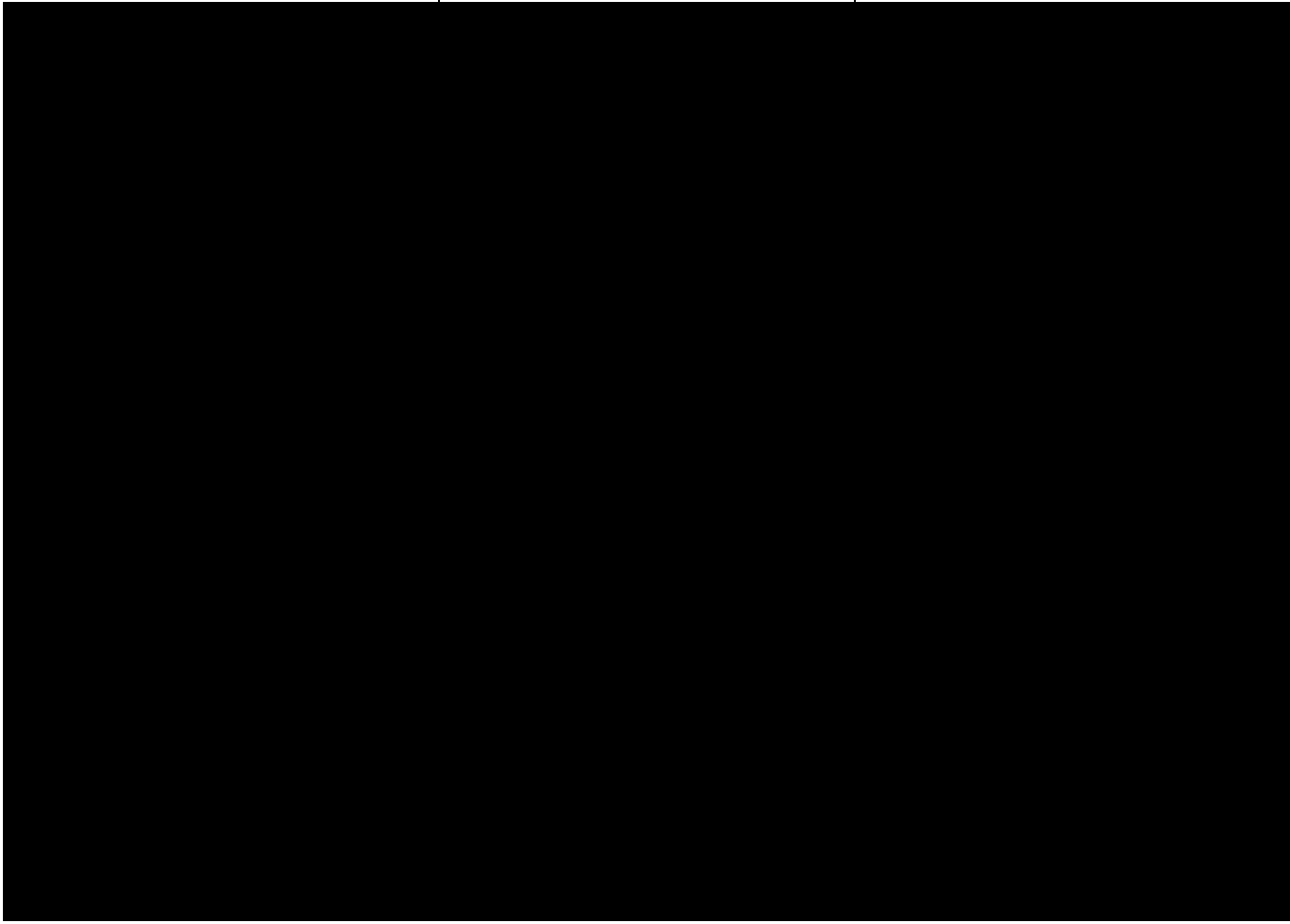
MAINTENANCE

- 3 885000 Supervision & Engineering
- 3 887000 Mains
- 3 889000 Measuring & Reg Sta Exp-General
- 3 890000 Measuring & Reg Sta Exp-Industrial
- 3 891000 Measuring & Reg Sta Exp-City Gate
- 3 892000 Services
- 3 893000 Meters & House Regulators
- 3 894000 Other Equipment

TOTAL DISTRIBUTION OPERATING EXP

- G-DEPX Depreciation Expense-Distribution
- G-OTX Taxes Other Than FIT
- TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

TOTAL DISTRIBUTION EXPENSES





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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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CUSTOMER ACCOUNTS EXPENSES:

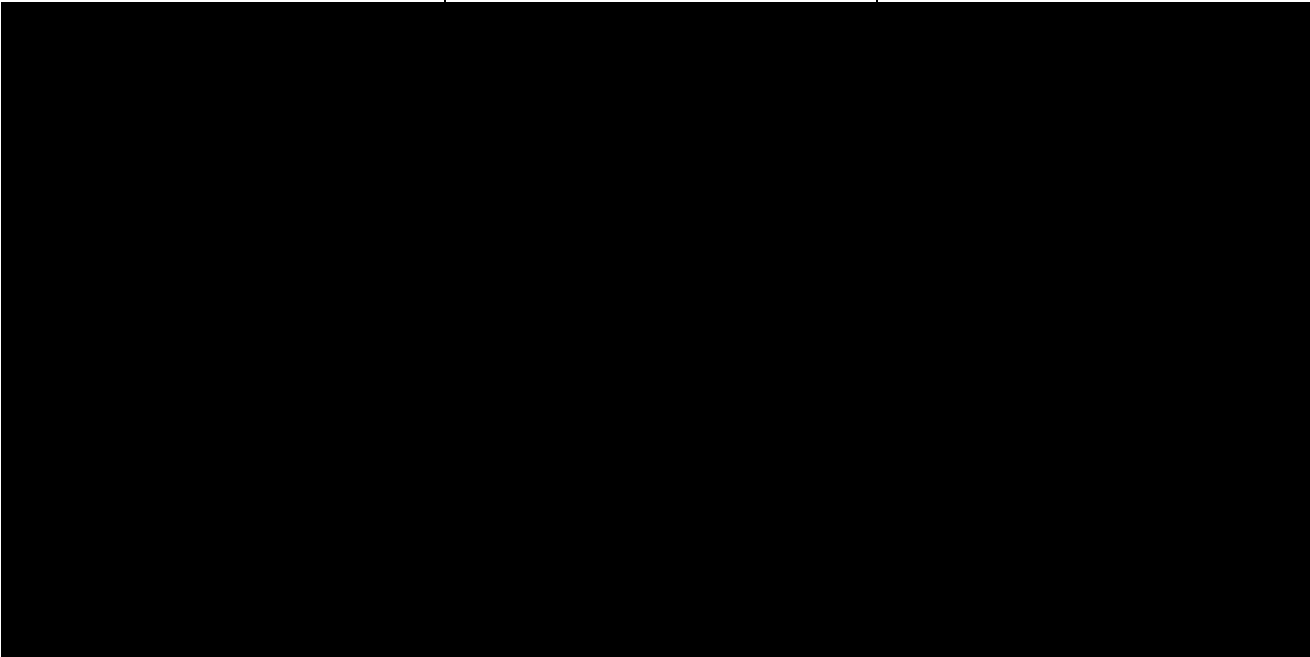
- 2 901000 Supervision
- 2 902000 Meter Reading Expenses
- 2 903XXX Customer Records & Collection Expenses
- 2 904000 Uncollectible Accounts
- 2 905000 Misc Customer Accounts
- TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:

- G-908 908XXX Customer Assistance Expenses
- 2 909000 Advertising
- 2 910000 Misc Customer Service & Info Exp
- TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:

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



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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000									
4	921000									
4	922000									
4	923000									
4	924000									
4	925XXX									
4	926XXX									
4	928000									
4	930000									
4	931000									
4	935000									
	TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant									
G-AMTX	Amortization Expense-General Plant - 390200, 3									
99	407025									
99	407229									
99	407335									
99	407368									
99	407425									
99	407468									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE F									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

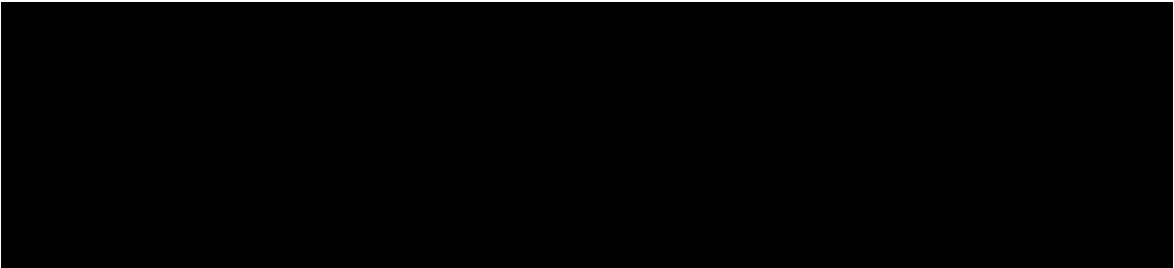
AVISTA UTILITIES

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

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 OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEO									
4	495028	DEFERRED EXCHANGE RESERVATIO									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECH									
99	495311	CONTRA DECOUPLING DEFFERAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED R									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MA									
4	495680	OTHER GAS REVENUE-MARGIN REDU									
4	495711	OTHER GAS REVENUE-GLENDALE SY									
4	495780	OTHER GAS REVENUE-PPP RECOVER									
4	495900	GAS CUSTOMERS-OTHER GAS REVEN									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated

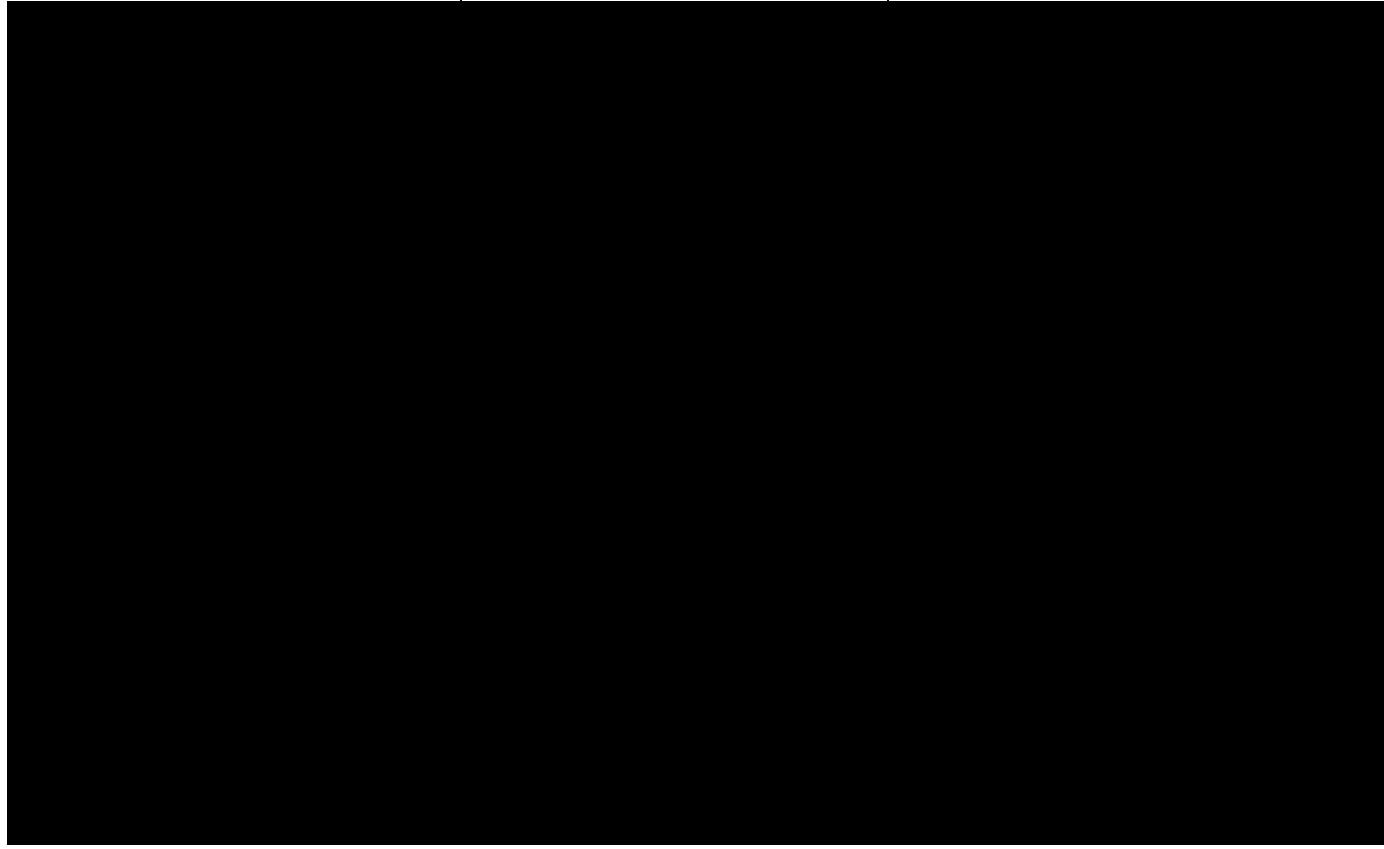
RESULTS OF OPERATIONS  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

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

Ref/Basi	Account	Description
6	804000	Gas Purchases
1	804001	Pipeline Demand Costs
1	804002	Transport Variable Charges
6	804010	Gas Costs - Fixed Hedge
6	804014	GTI Contributions
6	804017	Transaction Fees
6	804140	Gas Research Contributions
6	804170	Gas Transaction Fees
6	804600	Gas Purchases - Financial
6	804700	Gas Costs - Offsystem Bookout
6	804711	Gas Costs - Offsystem Bookout Offset
6	804730	Gas Costs - Intracompany LDC Gas
6	804999	Off System Gas Purchases
99	805110	Gas Exp - Rate Amortizations
99	805111	Amortize ID Holdback
99	805120	Gas Expense - Rate Deferrals
		TOTAL PURCHASED GAS COSTS



ALLOCATION RATIOS:

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

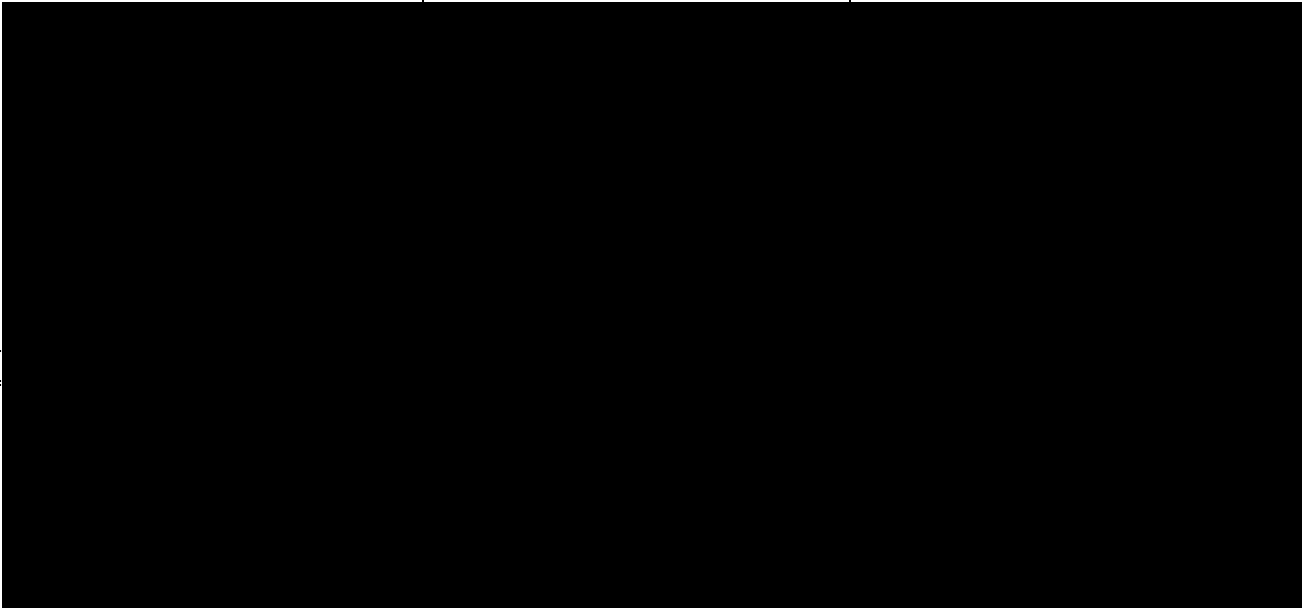
RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbilled									
99	908990	DSM Amortization									
		Total Account 908									

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis    Description System    Washington    Idaho

Debt

1    Capital Structure - Debt Ratio

2    Cost of Debt

    Total Cost of Debt

    Total Weighted Cost

G-APL    Net Rate Base

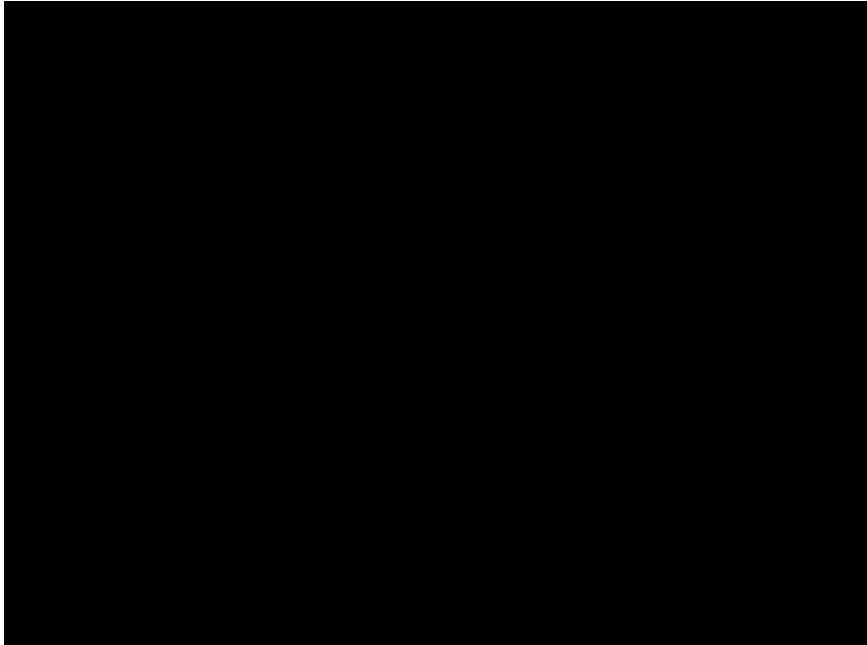
  

    Interest Deduction for FIT Calculation

1    AMA Actual Debt Ratio

2    AMA Actual Debt Cost



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-1A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended November 30, 2016 Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT			
	Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-SCM	Schedule M Adjustments			
	Taxable Net Operating Income			
	Tax Rate			
	Total Federal Income Tax			
G-DTE	Deferred FIT			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			

ALLOCATION RATIOS:  
G-ALL 99 Not Allocated







RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
-----------	---------	-------------	--------	------------	-------

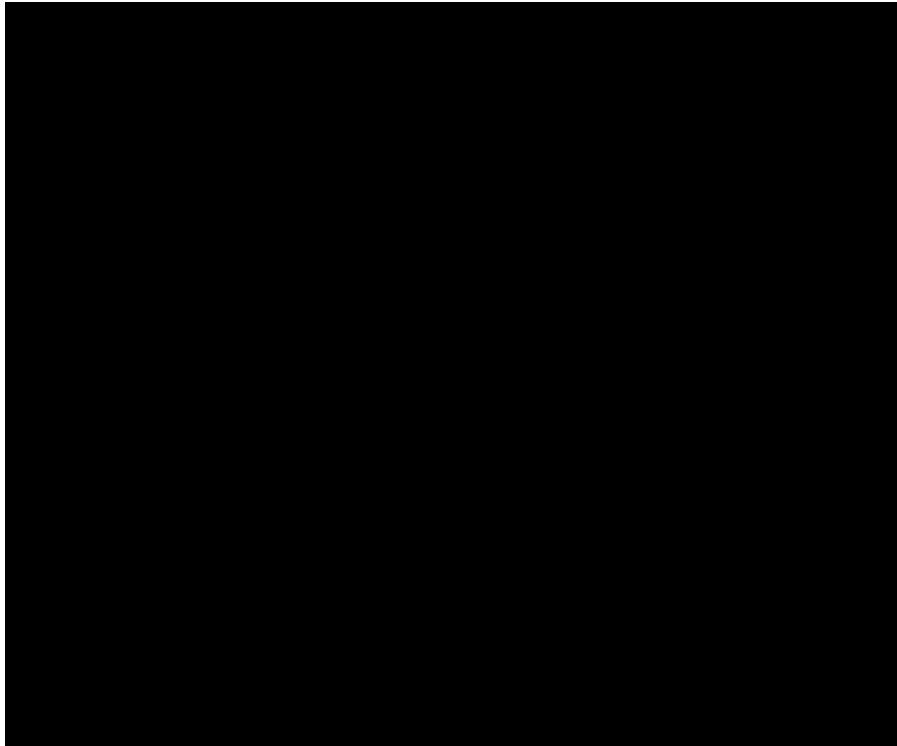
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

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

**Total Deferred Federal Income Tax Expense**

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gat									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description
4	395000	Laboratory Equipment
4	396XXX	Power Operated Equipment
4	397XXX	Communications Equipment
4	398000	Miscellaneous Equipment
		TOTAL GENERAL PLANT
		TOTAL PLANT IN SERVICE
		ACCUMULATED DEPRECIATION
G-ADEP		Underground Storage
G-ADEP		Distribution Plant
G-ADEP		General Plant
		TOTAL ACCUMULATED DEPRECIATION
		ACCUMULATED AMORTIZATION
G-AAMT		General Plant - 303000
G-AAMT		Misc IT Intangible Plant - 3031XX
G-AAMT		Underground Storage
G-AAMT		General Plant - 390200, 396200
		TOTAL ACCUMULATED AMORTIZATION
		TOTAL ACCUMULATED DEPR/AMOR
		NET GAS UTILITY PLANT before DFIT
		ACCUMULATED DFIT
12	282900	ADFIT - Gas Plant In Service
4, 12	282900	ADFIT - Common Plant (282900 from C-
4	283750	ADFIT - Common Plant (283750 from C-
12	283850	ADFIT - Gas portion of Bond Redemptio
		TOTAL ACCUMULATED DFIT
		NET GAS UTILITY PLANT
ALLOCATION RATIOS:		
G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	12	Net Gas Plant (before DFIT) - AMA



RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

G-PLT NET GAS PLANT IN SERVICE

OTHER ADJUSTMENTS:

4 253850 Gain on Sale of General Office Bldg

4 190850 DFIT - Gain on Sale of General Office Bldg

1 117100 Gas Stored - Recoverable Base Gas

1 164100 Gas Inventory--Jackson Prairie

4 252000 Customer Advances

99 235199 Customer Deposits

99 182302 WA Excess Nat Gas Line Extension

99 283302 DFIT - WA Excess Nat Gas Line Extension

C-WKC Working Capital

99 186710 DSM Programs

TOTAL OTHER ADJUSTMENTS

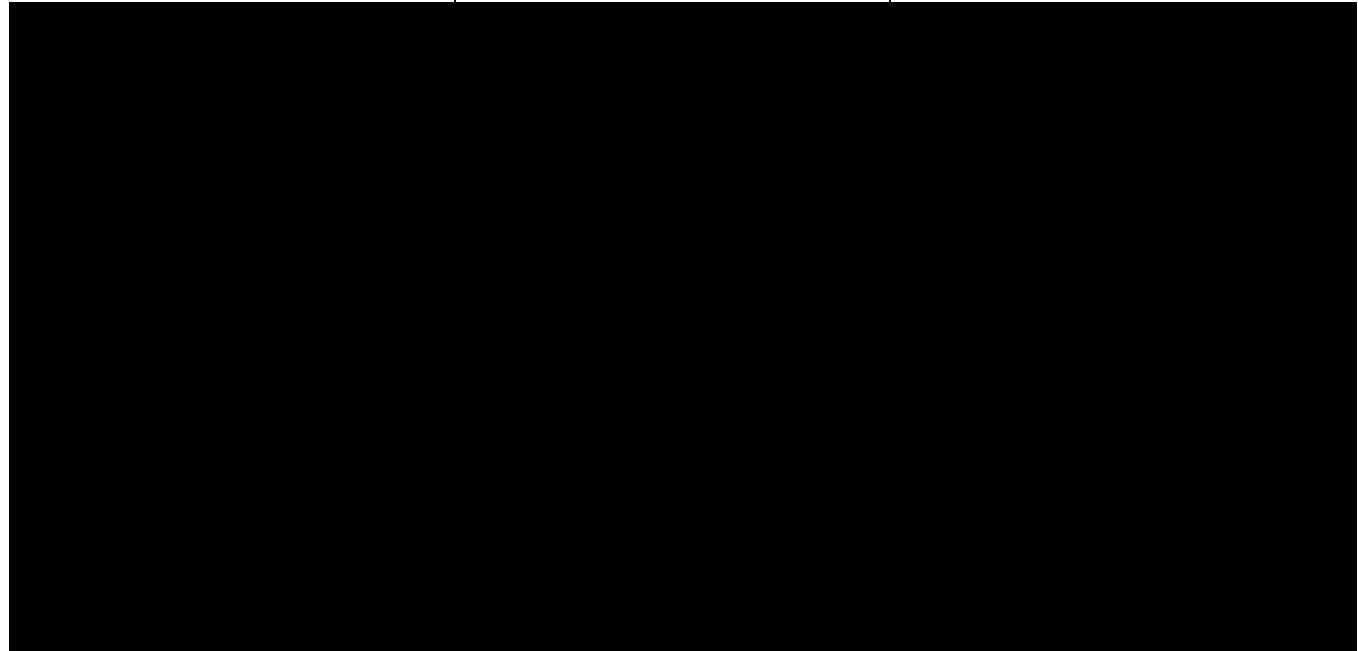
NET RATE BASE

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated



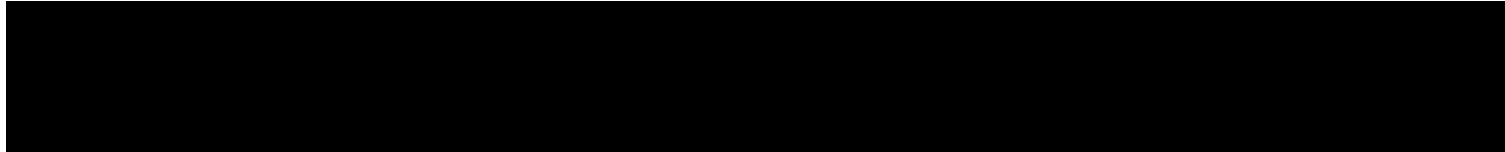


RESULTS OF OPERATIONS
<b>GAS-NORTH DEPRECIATION EXPENSE</b>
For Month Ended November 30, 2016
Average of Monthly Averages Basis

Report ID: <b>G-DEPX-1A</b>
--------------------------------

AVISTA UTILITIES

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





RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
<b>Total Production/Transmission</b>														
<b>Distribution</b>														
Franchises (302000)	ED-W													
Misc Intangible Plt (303000)	ED-W													
<b>Total Distribution</b>														
<b>General Plant - 303000</b>														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-W													
	GD-OR													
<b>Total General Plant - 303000</b>														
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA													
9,4	CD-AN													
9,4	CD-ID													
	ED-AN													
	ED-ID													
	ED-W													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>														
<b>Gas Underground Storage</b>														
1	GD-AN													
<b>Total Gas Underground Storage</b>														
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA													
4	ED-AN													
	GD-OR													
<b>Total General Plant- 390200, 396200</b>														
<b>Total Amortization Expense</b>														
<b>Allocation Ratios:</b>														
<b>Service -</b>														
7	Elec/Gas North/Oregon 4-Factor													
8	Gas North/Oregon 4-Factor													
9	Elec/Gas North 4-Factor													

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
<b>Total Electric Production</b>														
<b>Electric Transmission</b>														
ED-AN														
<b>Total Electric Transmission</b>														
<b>Electric Distribution</b>														
ED-AN														
ED-ID														
ED-WA														
<b>Total Electric Distribution</b>														
<b>Gas Underground Storage</b>														
1 GD-AN														
GD-OR														
<b>Total Gas Underground Storage</b>														
<b>Gas Distribution</b>														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total Gas Distribution</b>														
<b>General Plant</b>														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
<b>Total General Plant</b>														
<b>Total Accumulated Depreciation</b>														

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

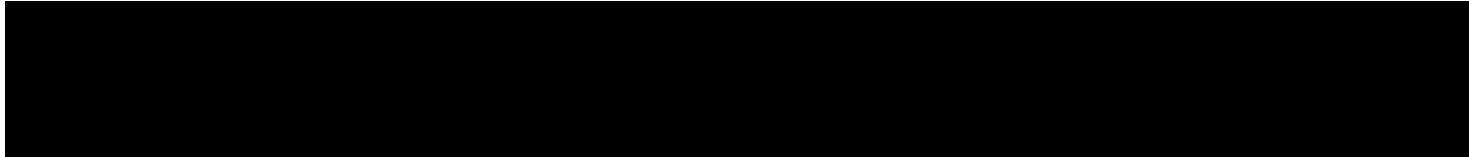
RESULTS OF OPERATIONS

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

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

AVISTA UTILITIES

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



RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended November 30, 2016  
 Average of Monthly Averages Basis

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

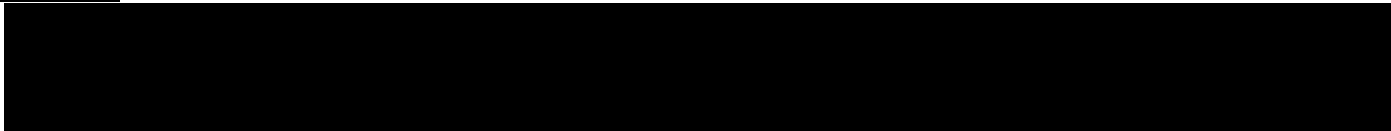
AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended November 30, 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & 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												
		<u>TOTAL ACCOUNT</u>												
	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												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equipme												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394100	Electric Charging Stations												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	397XXX	Communication Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
		<u>TOTAL GENERAL PLANT</u>												

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-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 INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****						
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN													
99		GD-WA / ID / AN													
99		GD-OR / AS													
8		GD-AA													
7		CD-AA													
9		CD-WA / ID / AN													
		<u>TOTAL ACCOUNT</u>													
	303100	Misc Intangible Plant--													
99		ED-WA / ID / AN													
99		GD-WA / ID / AN													
99		GD-OR / AS													
8		GD-AA													
7		CD-AA													
9		CD-WA / ID / AN													
		<u>TOTAL ACCOUNT</u>													
	303110	Misc Intangible Plant--													
99		ED-WA / ID / AN													
99		GD-WA / ID / AN													
99		GD-OR / AS													
8		GD-AA													
7		CD-AA													
8		CD-WA / ID / AN													
		<u>TOTAL ACCOUNT</u>													
	303115	Misc Intangible Plant--													
99		ED-WA / ID / AN													
99		GD-WA / ID / AN													
99		GD-OR / AS													
8		GD-AA													
7		CD-AA													
8		CD-WA / ID / AN													
		<u>TOTAL ACCOUNT</u>													
		<u>TOTAL</u>													

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

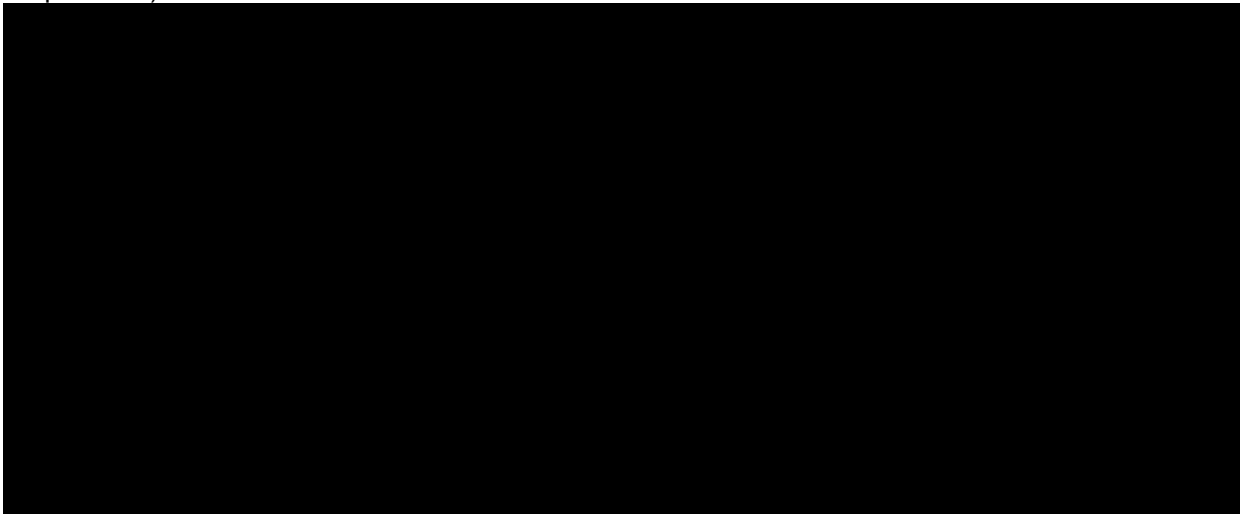
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-1A</b>
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon			Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP										
1	151210 FUEL STOCK HOG FUEL-KFGS										
7/4	154100 PLANT MATERIALS & OPER SUPPLIES										
1	154300 PLANT MATERIALS & OPER SUP-CS2										
1	154400 PLANT MATERIALS & OPER SUP-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										
	<b>TOTAL</b>										

ALLOCATION RATIOS:

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