RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Ref/Basis Acc	count 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:		AVIS	TA UTILITIES
		PERCENTAGES	G-ALL-12A			
		Ended November 30, 2016 Averages Basis				
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 - AMA Percent	12-01-2015 thru 11-30-2016			
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2015 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	12-01-2015 thru 11-30-2016			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months 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

7

Total Percentages

Average (CD AA)



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months 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

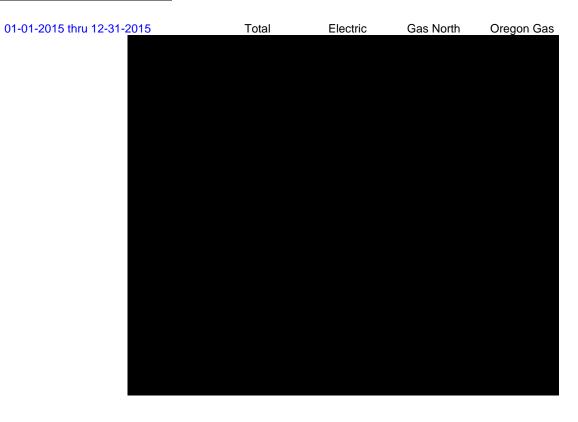
Net Direct Plant

Percentage

8

Total Percentages

Average (GD AA)



	S OF OPER		Report ID:		AVISTA UTILITIES					
		PERCENTAGES	G-ALL-12A							
		Ended November 30, 2016								
		Averages Basis								
	Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-201	5	Total	Electric	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							
		Actual Annual Throughput	01-01-2015 thru 12-31-201							
10		Percent								
		Dook Donyoniation	40.04.0045 thm: 44.00.004							
11		Book Depreciation	12-01-2015 thru 11-30-201							
11		Percent								
		Net Gas Plant (before DFIT) - AMA	11-01-2015 thru 11-30-201							
12		Percent	11-01-2015 tilld 11-30-201							
12		reform								
	G-PLT	Net Gas General Plant - AMA	11-01-2015 thru 11-30-201							
13	•	Percent								
		Net Allocated Schedule M's - AMA	12-01-2015 thru 11-30-201							
14		Percent								
99	Input	Not Allocated								

			T											
	S OF OPE		Report ID:		AVIS	STA UTILI	TIES							
		STATEMENT	G-OPS-12A											
		Ended November 30, 2016			0)/07584 ****		***********	A OLUMIOTOM ###	مات	** ************* IDAHO ***********				
		Averages Basis			SYSTEM ******			ASHINGTON ***						
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
		REVENUES												
		SALES OF GAS:												
99	480000	Residential												
99		Commercial - Firm & Interruptible												
99	4813XX													
99	481400	Interruptible												
99	484000	Interdepartmental Revenue												
99		Unbilled Revenue												
		TOTAL SALES TO ULTIMATE CU	STOMER											
		OTHER OPERATING REVENUES	S:											
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 REV	/ENUES											
		TOTAL GAS REVENUES												
		PRODUCTION EXPENSES:												
G-804	804/805	City Gate Purchases												
99		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												
		TOTAL PRODUCTION EXPENSE	S											
		LINIDED COLUND CTODACE EVO	NENICEC:											
4	04.4000	UNDERGROUND STORAGE EXP	ENSES:											
1	814000	Supervision & Engineering												
1	824000	Other Expenses												
1	837000	Other Equipment TOTAL UNDERGROUND STORA	CE ODE											
		TOTAL UNDERGROUND STORA	GE OFE											
G-DEPX		Depreciation Expense-Undergroun	d Storag											
G-DEPX G-AMTX		Amortization Expense-Undergroun												
G-AMTX		Taxes Other Than FIT	d Otorage											
G-OIX		TOTAL UG STORAGE DEPR/AMF	RT/NON-											
		TOTAL OG STORAGE DEFR/AMI	VI/INOIN-											

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES								
GAS OPERATING STATEMENT	G-OPS-12A									
For Twelve Months 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 OPE	RATIONS	Report ID:		AVI	ISTA UTILI	TIES					
GAS OP	ERATING :	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended November 30, 2016										
Average	of Monthly	Averages Basis		********* SYSTEM ********			******* WASHINGTON *******			*******	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 Gar										
3	878000	Meter & House Regulator Expense	es									
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 Gat	te									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATI	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON	-FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	ES									

RESULTS	S OF OPE	RATIONS	Report ID:		AVIS	STA UTILIT	ΓIES					
		STATEMENT	G-OPS-12A									
		Ended November 30, 2016										
		Averages Basis		********	SYSTEM *******	*****	****** W	ASHINGTON ***	*****	************* IDAHO ************		
Ref/Basis	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 I	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										

D=0=		D. A.T.I.O. I.O.	Ta		A. //							
	S OF OPE		Report ID:		AVI	STA UTILI	HES					
		STATEMENT Forder November 20, 2010	G-OPS-12A									
		Ended November 30, 2016		*******	CVCTEM ******	******	*********	A CLUMOTON ***	******	********	IDAHO ******	*****
		Averages Basis			SYSTEM ******			ASHINGTON ***				
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL E	VDENCEC:									
4	920000	Salaries	EXPENSES:									
4 4												
4	921000 922000	Office Supplies & Expenses Admin. Expenses Transferred - Cr	rodit									
4	923000	Outside Services Employed	edit									
4	924000	Property Insurance Premium										
4		Injuries and Damages										
4	926XXX											
4	928000	Regulatory Commission Expenses										
4	930000	Miscellaneous General Expenses	•									
4	931000	Rents										
4	935000	Maintenance of General Plant										
7	333000	TOTAL ADMIN & GEN OPERATIN	NG EXP									
		TOTAL ADMIN & OLIV OF LIVATII	NO EXI									
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										
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	TIT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOS	S) BEFORE F									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME										
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT									
		GAS NET OPERATING INCOME	(LOSS)									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA
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:				AV	ISTA UTILIT	TES						
GAS ALLC	CATION	OF OTHER REVENUE	G-495-12A									
For Twelve	Months F	Ended November 30, 2016										
Average of	Monthly a	Averages Basis		*******	SYSTEM ******	*****	****** W/	ASHINGTON **	*****	*******	* IDAHO ******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4		OTHER GAS REVENUE-MISCELI										
4		DEFERRED EXCHANGE RESER	√ATION									
4		ENTITLEMENT PENALTIES	ľ									
4	495280	OTHER GAS REV-DECOUPLING	MECHA									
99	495311	CONTRA DECOUPLING DEFFER	:AL									
4	495328	RESIDENTIAL DECOUPLING DE	FERRE									
4	495329	AMORTIZATION RES DECOUPLI	NG DE									
4	495338	NON-RES DECOUPLING DEFER	RED RE									
4	495339	AMORTIZATION NON-RES DECO	OUPLIN									
4	495600	OTHER GAS REVENUE-DSM LO	ST MAR									
4	495680	OTHER GAS REVENUE-MARGIN	REDUC									
4	495711	OTHER GAS REVENUE-GLENDA	ALE SYS									
4	495780	OTHER GAS REVENUE-PPP REG	COVERY									
4	495900	GAS CUSTOMERS-OTHER GAS	REVENU									
		TOTAL PURCHASED GAS COST	S									
			-									
ALLOCATI	ON RATI	OS:										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

RESULT	RESULTS OF OPERATIONS Report ID:				AV	ISTA UTILI	ΓIES						
ALLOCA	ATION O	PURCHASED GAS COSTS	G-804-12A										
1		ns Ended November 30, 2016											
		ly Averages Basis			* SYSTEM ******			ASHINGTON ***			* IDAHO *******		
Ref/Basis	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	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 LD0	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										
411.004	TION C	TIOO											
	ATION RA												
G-ALL	1	System Contract Demand											
G-ALL	6	Actual Therms Purchased											
G-ALL	99	Not Allocated											

-	TS OF OPERATIONS CATION OF ACCOUNT 908	Report ID: G-908-12A		AVI	STA UTILIT	TIES						
For Tw	elve Months Ended November 30, 2016											
Averag	e of Monthly Averages Basis		********	SYSTEM ******	******	****** W	ASHINGTON ***	*****	********	** IDAHO ******	DAHO ************************************	
Ref/Bas	is 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 Prog	ram										
99	908690 Schedule 91 Amortization include	ed in Unbilled										
99	908990 DSM Amortization											
	Total Account 908											
ALLOC G-ALL G-ALL												

RESULTS OF OPERATIONS	Report ID:						
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A						
For Twelve Months Ended November 30, 2016							
Average of Monthly Averages Basis							
Ref/Basis Description							

Washington System Idaho

Debt

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

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



RESULTS OF C	PERATIONS	Report ID:
FEDERAL INCO	OME TAXESGAS	G-FIT-12A
For Twelve Mon	ths Ended November 30, 20	16
Average of Mon	thly Averages Basis	
Ref/Basis	Description	-

		Description		Cuatam	Washington	Idaha
Ref/Basis	5	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	ortization			
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				
ALLOCA G-ALL	TION RA 99	ATIOS: Not Allocated				

RESULTS OF (Report ID:			
GAS SCHEDU		G-SCM-12A		
For Twelve Mor				
Average of Mon				
Ref/Basis	Account	Description		_

******* SYSTEM ********			*** **	**************************************					**
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

Ret/Basis	Account	Description
	997000	Book Depreciation & Amortization
12	997001	Contr butions In Aid of Construction
2	997002	Injuries and Damages
12	997003	Salvage
4	997005	FAS106 Current Retiree Medical Accrual
6	997008	DSM Book Amortization
99	997010	Deferred Gas Credit and Refunds
4	997015	Airplane Lease Payments
12	997016	Redemption Expense Amortization
4	997020	FAS87 Current Pension Accrual
4	997029	FAS 106 Post Retirement Benefits
99	997031	Decoupling Mechanism
12	997032	Interest Rate Swaps
4	997033	DSM Tariff Rider
12	997048	AFUDC
11	997049	Tax Depreciation
1	997055	Deferred Gas Exchange
4	997062	Gain on Sale of Office Building
99	997065	Amortization of Unbilled Revenue Add-Ins
99	997073	DSIT Amortization - ID
11	997080	Book Transportation Depreciation
4	997081	Deferred Compensation
4	997082	Meal Disallowances
4	997083	Paid Time Off
2	997084	Customer Uncollect bles
99	997098	Provision for Rate Refund
12	997101	Repairs 481 (a)
12	997102	Amort Idaho Earnings Test (254229)
99	997103	Def Project Compass
99	997105	WA Nat Gas Line Extension
		TOTAL SCHEDULE M ADJUSTMENTS
ALLOCATION I	RATIOS:	
G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers - AMA
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Average 0	i wonting	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			
		·			
ALLOCAT	ION RAT	IOS:			
G-ALL	14	Net Allocated Schedule M's - AMA			
G-ALL	99	Not Allocated			
J / (LL	30				

RESULTS	S OF OPER	RATIONS	Report ID:	AVISTA UTILITIES										
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-12A											
For Twelv	e Months E	Ended November 30, 2016												
Average of	ge of Monthly Averages Basis ***********************************				HINGTON ****	*****	*********** ID/	\HO *******	*					
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage												
		TOTAL UNDERGROUND	STORAGE											
		DISTRIBUTION												
99	408110	State Excise Tax												
99	408120	Municipal Occupation & Lice	ense 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	XX											
		TOTAL TAXES OTHER THAI	N FIT											
ALLOCAT G-ALL	ΓΙΟΝ RATIO	OS: System Contract Demand												

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended November 30, 2016	

	or Twelve Months Ended November 30, 2016 verage of Monthly Averages Basis				SYSTEM ****	*****	********	ASHINGTON ***	*****	************* IDAHO **********		
Ref/Basis	Account	Description		I Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
IVEI/Dasis	Account	PLANT IN SERVICE		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (303000	2)									
4		Misc Intangible IT Plant (303										
7	3031777	TOTAL INTANGIBLE PLAN										
		101712 111711101222 1 27111										
		UNDERGROUND STORAGE	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equi	ipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	TORAGE 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										
6	379000	Measuring & Reg Station Equ	uip-City Gate									
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	Sta Equip									
6	387000	Other Equipment	—									
		TOTAL DISTRIBUTION PLA	NI									
		GENERAL PLANT										
4	380XXX	Land & Land Rights										
4		Structures & Improvements										
4		Office Furniture & Equipment	+									
4		Transportation Equipment	•									
4	393000											
4	394000	Tools, Shop & Garage Equip	ment									
•	55 1000	. 13.0, Chiop & Calago Equip										

RESULTS (OF OPERA	TIONS	Report ID: AVISTA UTILITIES										
GAS UTILIT	Y PLANT		G-PLT-12A										
For Twelve	Months End	ded November 30, 2016	1										
Average of I	Monthly Ave	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	Power Operated Equipment											
4	397XXX	Communications Equipment											
4	398000	Miscellaneous Equipment											
		TOTAL GENERAL PLANT											
		TOTAL PLANT IN SERVICE	≣										
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		General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962	sc IT Intangible Plant - 3031XX										
		TOTAL ACCUMULATED DE	EPR/AMOR										
		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 DI	900 from C- 750 from C- Redemptio										
ALLOCATIO G-ALL G-ALL G-ALL G-ALL	ON RATIOS 1 4 6 12	S: System Contract Demand Jurisdictional 4-Factor Ratio Actual Therms Purchased Net Gas Plant (before DFIT)	- AMA										

RESULT	S OF OP	ERATIONS	Report ID:			A۱	/ISTA UTILITIES					
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-12A									
For Twel	ve Month	s Ended November 30, 2016										
Average	of Month	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 I	Bldg									
4		DFIT - Gain on Sale of General										
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
4		Customer Advances										
99	235199	Customer Deposits										
99	182302	WA Excess Nat Gas Line Exten	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENT	S									
		NET RATE BASE										
ALLOCA	TION RA	TIOS:										
G-ALL G-ALL G-ALL	1 4 99	System Contract Demand Jurisdictional 4-Factor Ratio Not Allocated										

RESULTS OF OPERATIONS Report ID: **GAS-NORTH DEPRECIATION EXPENSE** G-DEPX-12A For Twelve Months Ended November 30, 2016 Average of Monthly Averages Basis

AVISTA UTILITIES

Assigned or Assigned or Assigned or ******* GAS-NORTH ******* ******* WASHINGTON ******* ******* IDAHO ******* System Allocated Allocated Allocated 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 Electric Transmission** ED-AN **Total Electric Transmission Electric Distribution** ED-AN ED-ID ED-WA **Total Electric Distribution Gas Underground Storage** GD-AN GD-OR Total Gas Underground Storag **Gas Distribution** GD-AN 6 GD-ID GD-WA GD-OR **Total Gas Distribution General Plant** ED-AN ED-ID ED-WA 7,4 CD-AA CD-AN 9,4 9 CD-ID 9 CD-WA 8,4 GD-AA GD-AN GD-ID GD-WA GD-OR **Total General Plant Total Depreciation Expense Allocation Ratios: Jurisdiction -** Page 1 of 2 Service -Gas-South Electric Gas-North

RESULTS (OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS-NORT	TH DEPRECIATION EXPENSE	G-DEPX-12A	
For Twelve	Months 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 AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

	Assigned or	Assigned or	Assigned or	******** 0.40 NOT	TII ******	*******	ACUINICTON *	****	****	** IDALIO ******	
Ref/Basis	System Allocated Total to Electric	Allocated to Gas-North	Allocated to Gas-South	******** GAS-NOF Direct Allocat			ASHINGTON * Allocated	Total		** IDAHO ****** Allocated	Tota
Production/Transmission	Total to Liectific	to Gas-North	to Gas-South	Direct Allocat	ed Iotai	Direct	Allocated	Total	Direct	Allocated	1018
Franchises (302000) ED-AN											
Misc Intangible Plt (303000 ED-AN											
Total Production/Transmission											
Distribution											
Franchises (302000) ED-WA											
Misc Intangible Plt (303000 ED-WA											
Total Distribution											
Compared Blooms 202000											
General Plant - 303000											
7,4 CD-AA 9,4 CD-AN											
9,4 CD-AN GD-ID											
GD-WA											
GD-OR											
Total General Plant - 303000											
Miscellaneous IT Intangible Plant - 3031XX											
7,4 CD-AA											
9,4 CD-AN											
9,4 CD-ID											
ED-AN											
ED-ID											
ED-WA											
8,4 GD-AA 4 GD-AN											
GD-AN GD-AN											
Total Miscellaneous IT Intangible Plant - 3031XX											
Gas Underground Storage											
1 GD-AN											
Total Gas Underground Storage											
General Plant - 390200, 396200											
7,4 CD-AA											
4 ED-AN											
GD-OR											
Total General Plant- 390200, 396200											
Total Amortization Expense											
Allocation Ratios:											
Service -											
7 Elec/Gas North/Oregon 4-Factor											
8 Gas Nor h/Oregon 4-Factor											
9 Elec/Gas North 4-Factor											
			Page 1	of 1						rint Date-Time: 1/24/	/2017 1.50

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Average or	WOULTHY Averages basi	ა		J										
		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated		** GAS-NORTH ******			ASHINGTON ****			* IDAHO *******	
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direc	t Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pro														
	Steam (ED-AN)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Electi	ric Production													
Electric Tra	nemission													
Electric 11a	ED-AN													
Total Float	ric Transmission													
Total Electi	ric transmission													
Electric Dis	stribution													
Licoti lo Dia	ED-AN													
	ED-ID													
	ED-WA													
Total Float	ric Distribution													
Total Electi	TIC DISTIBUTION													
Gas Under	ground Storage													
1	GD-AN													
'	GD-AN GD-OR													
Total Gas I	Jnderground Stora													
Total Gas (onderground Storat													
Gas Distrib	oution													
6	GD-AN													
-	GD-ID													
	GD-WA													
	GD-WA													
Total Gas I	-													
rotar ouo i														
General Pla	ant													
	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-AA GD-AN													
4	GD-AN GD-ID													
	GD-WA													
	GD-WA GD-OR													
Total Gene	<u> </u>													
i otal Gene	iai Flaiil													
Total Accur	mulated Depreciation													
Allocation	Ratios:													
Service -			Electric	Gas-Ivorin	Gas-South		Jurisaiction -			vvasnington			igano	
2330			2.30010	240	240 25411	F	Jurisaiction - Page 1 of 2					F	rint Date-Time: 1/24/201	17 1:59 PM

RESULTS (OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS-NORT	H ACCUMULATED DEPRECIATION	G-ADEP-12A	
For Twelve	Months Ended November 30, 2016		
Average of I	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-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Service -

AVISTA UTILITIES

Average of Monthly Averages Basis	0, 2010												
		Assigned or	Assigned or	Assigned or									
	System	Allocated	Allocated	Allocated	******	GAS-NORTH *****	**	***** W	ASHINGTON ***	****	*****	* IDAHO *******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tota
Production/Transmission													
Franchises (302000)	ED-AN												
Misc Intangible Plt (303000	ED-AN												
Total Production/Transmission													
5 1 . 11 . 11													
Distribution (200000)	ED 14/4												
Franchises (302000)	ED-WA												
Misc Intangible Plt (303000 Total Distribution	DED-WA												
Total Distribution													
General Plant - 303000													
7,4	CD-AA												
9,4	CD-AN												
	GD-ID												
	GD-WA												
	GD-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 30	121YY												
7,4	CD-AA												
9,4	CD-AN												
9	CD-ID												
ŭ	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN												
•	GD-OR												
Total Miscellaneous IT Intangible Pla													
Ocal Hadamara and Stanson													
Gas Underground Storage	GD-AN												
Total Gas Underground Storage	GD-AN												
Total Gas Gliderground Storage													
General Plant - 390200, 396200													
7,4	CD-AA												
9	CD-ID												
9	CD-WA												
4	ED-AN												
	ED-WA												
	GD-WA												
	GD-OR												
Total General Plant - 390200, 396200													
Total Accumulated Amortization													
Allocation Ratios:													
Camilaa		Fleetrie	Cas Nawth	Can Caudh		land a disable of			Mashinatan			Lilation	

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-NOF	RTH ACCUMULATED AMORTIZATION	G-AAMT-12A		
For Twelv	e Months Ended November 30, 2016			
Average of	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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

			******	***** ELECTRIC	C *********	******************** GAS NORTH ************************************						*****	
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	390XXX Structures & Improvemen ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	391XXX Office Furniture & Equip ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	392XXX Transportation Equipmen ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

		<u>-</u>		********	***** ELECTRIC	******	*****	********	***** GAS NOR	TH ********	******	****** OR	EGON GAS *****	********
Ref/Basi	S Account Des	cription	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
		res 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												
	TC	OTAL ACCOUNT	_											
	394000 Too	ls, Shop, & Garage Equipm	e											
99	E	ED-WA / ID / AN												
99	(GD-WA / ID / AN												
99	(GD-OR / AS												
8	(GD-AA												
7	(CD-AA												
9	(CD-WA / ID / AN												
	TC	OTAL ACCOUNT												
	304100 Elec	ctric 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												
3		OTAL ACCOUNT												
		THENOGOGIT												
	395000 Lab	oratory 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												
	TC	OTAL ACCOUNT												

		PERATIONS ERAL PLANT	Report ID: C-GPL-12A		A۱	/ISTA UTILITIES								
For Twe	lve Month	ns Ended November 30, 2016 nly Averages Basis	C-GFL-12A	Gas-North Copy										
e. e. g e		,		********	**** ELECTRIC	` ************************************	****	********	**** GAS NOR	ΓH ********	*****	****** OR	EGON GAS *****	*****
Ref/Basis	Account	t Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99	0007070	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		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												
	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												
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT												
		TOTAL GENERAL FLAINT												
ALLOCA	ATION RA	ATIOS:												
G-ALL	7	Elec/Gas North/Oregon 4-Fa												
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-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

	-	<u> </u>		******	** ELECTRIC **	*******	**	******	** GAS NORTH	******	****	**************************************	EGON GAS*****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
00	303000	Intangible Plant												
99 99		ED-WA / ID / AN												
99		GD-WA / ID / AN GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
ŭ		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMainf												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8 7		GD-AA CD-AA												
9		CD-WA / ID / AN												
3		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC S												
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 ACCOUNT												
	303115	Misc Intangible PlantPC S												
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 ACCOUNT												
		TOTAL												
ALLOCATIO	ON RATIOS	3:												
G-ALL	7	Elec/Gas North/Oregon 4-F												
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:	AVISTA UTILITIES				
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A					
For Twelve Months 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-12A		AVISTA UTILITIES										
			Gas-North Copy									
Average of Monthly Averages Basis								_				
			****** SY	STEM *****	*****		***** ELECTRIC *****	***** GAS NOR	ΓH *****	*GAS SOUTH*		
Ref/Basis	s Account	Description			Washington	Idaho	Oregon	Total	Washington Idah	o Washington	Idaho	Oregon
1			CK COAL-COLS									
1	151210	10 FUEL STOCK HOG FUEL-KFGS										
7/4	154100	00 PLANT MATERIALS & OPER SUPPLIES										
1	154300	PLANT MAT	TERIALS & OPE	R SUP-CS2								
1	154400	PLANT MAT	TERIALS & OPE	R SUP-COLSTRIP								
7/4	154500	00 SUPPLY CHAIN RECEIVING INVENTORY										
7/4	154550	SUPPLY CH	HAIN AVERAGE	COST VARIANCE								
7/4	154560	SUPPLY CH	HAIN INVOICE F	RICE VARIANCE								
99	163998	COMMON V	WORKING CAPI	TAL								
99	163999	INVESTOR-	-SUPPLIED WO	RKING CAPITAL								
		TOTAL										
	ALLOCA	ATION RATIO	_									
		1		nsmission Ratio								
		7/4	Jur Rollup/Juris	sdictional 4-Factor F	2							

99

Not Allocated