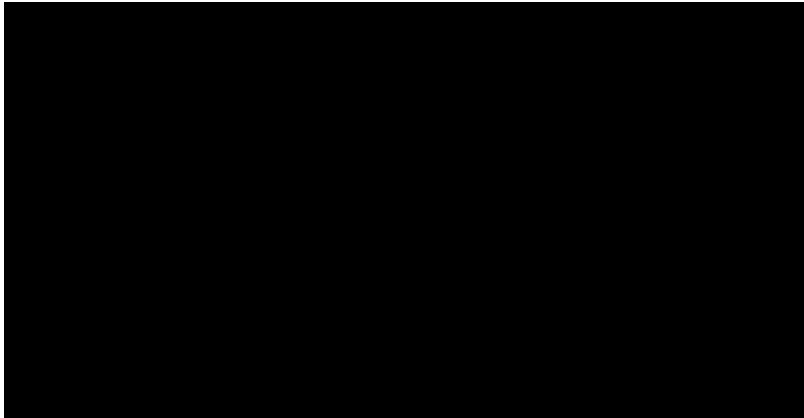


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

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			
	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.

RESULTS OF OPERATIONS

Report ID:
G-ALL-12A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016

Average of Monthly 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

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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					
7	Average (CD AA)					

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

	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	12-01-2015 thru 11-30-201				
12		Net Gas Plant (before DFIT) - AMA Percent	11-01-2015 thru 11-30-201				
13	G-PLT	Net Gas General Plant - AMA Percent	11-01-2015 thru 11-30-201				
14		Net Allocated Schedule M's - AMA Percent	12-01-2015 thru 11-30-201				
99	Input	Not Allocated					

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	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 CUSTOMER									
	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 REVENUES									
	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) Expenses									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering									
1	824000 Other Expenses									
1	837000 Other Equipment									
	TOTAL UNDERGROUND STORAGE OPE									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NON-									

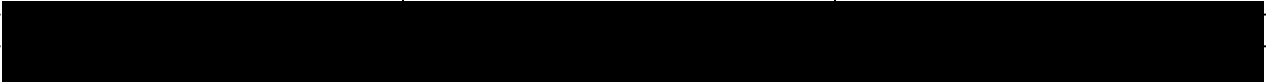
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

TOTAL UNDERGROUND STORAGE EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	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:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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:

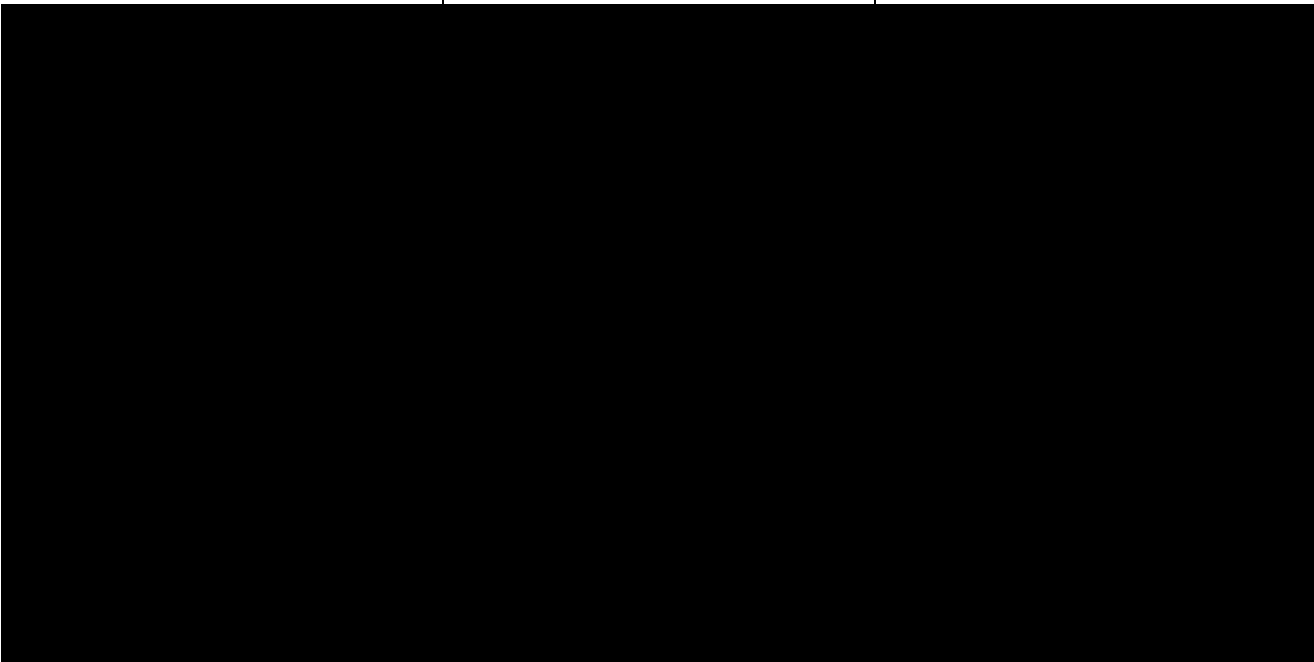
- 2 901000 Supervision
- 2 902000 Meter Reading Expenses
- 2 903XXX Customer Records & Collection Expenses
- 2 904000 Uncollectible Accounts
- 2 905000 Misc Customer Accounts
- TOTAL CUSTOMER ACCOUNTS EXPENSES

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:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	Salaries
4	921000	Office Supplies & Expenses
4	922000	Admin. Expenses Transferred - Credit
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 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	WA GRC Jackson Prairie O&M Deferral
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-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:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

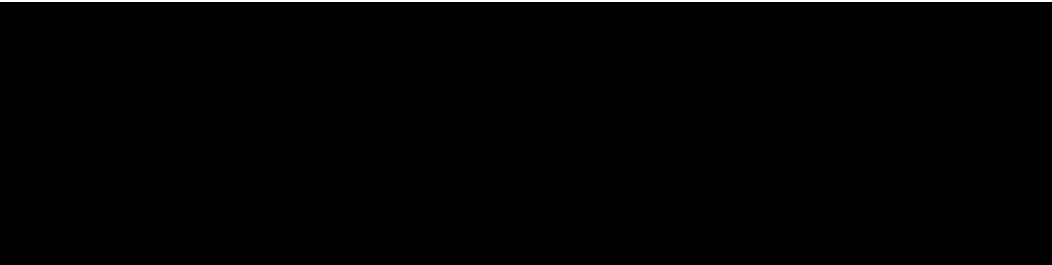
AVISTA UTILITIES

***** 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 - 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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months 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-MISCELLANEOU									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFFERAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALE SYS									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		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 Twelve Months Ended November 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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:

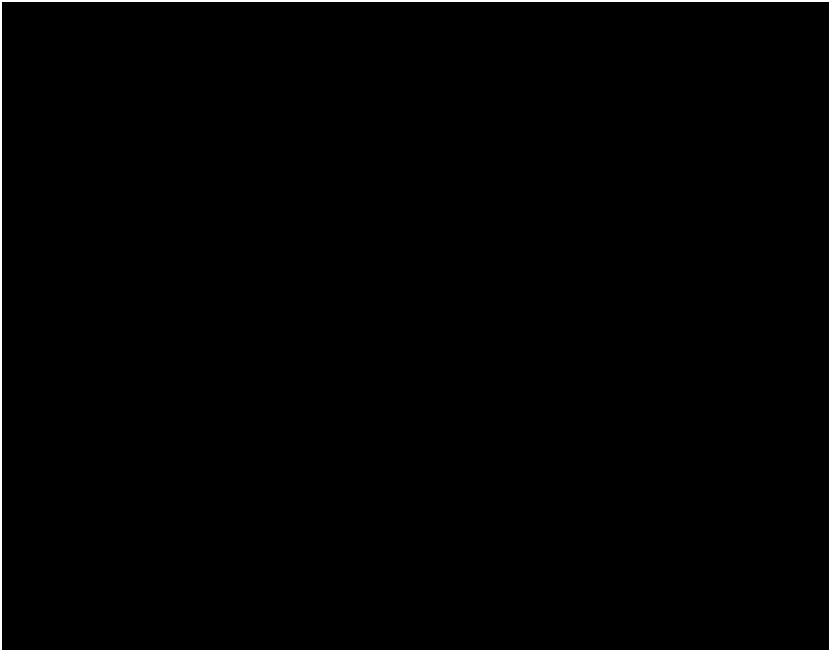
G-ALL 2 Number of Customers - AMA
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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 Amortization			
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: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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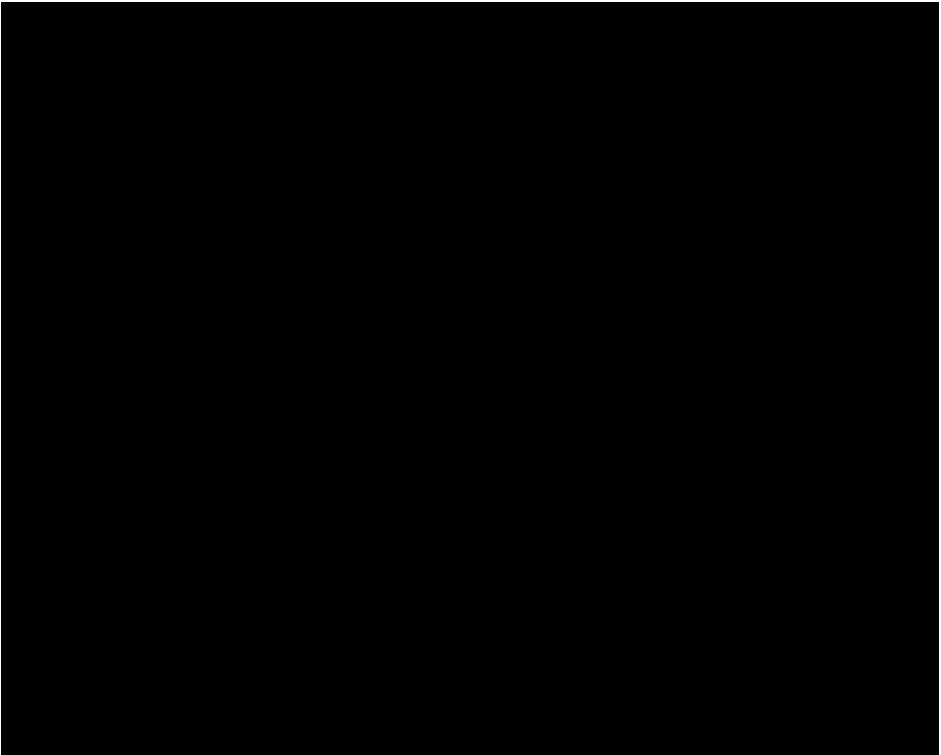
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			

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

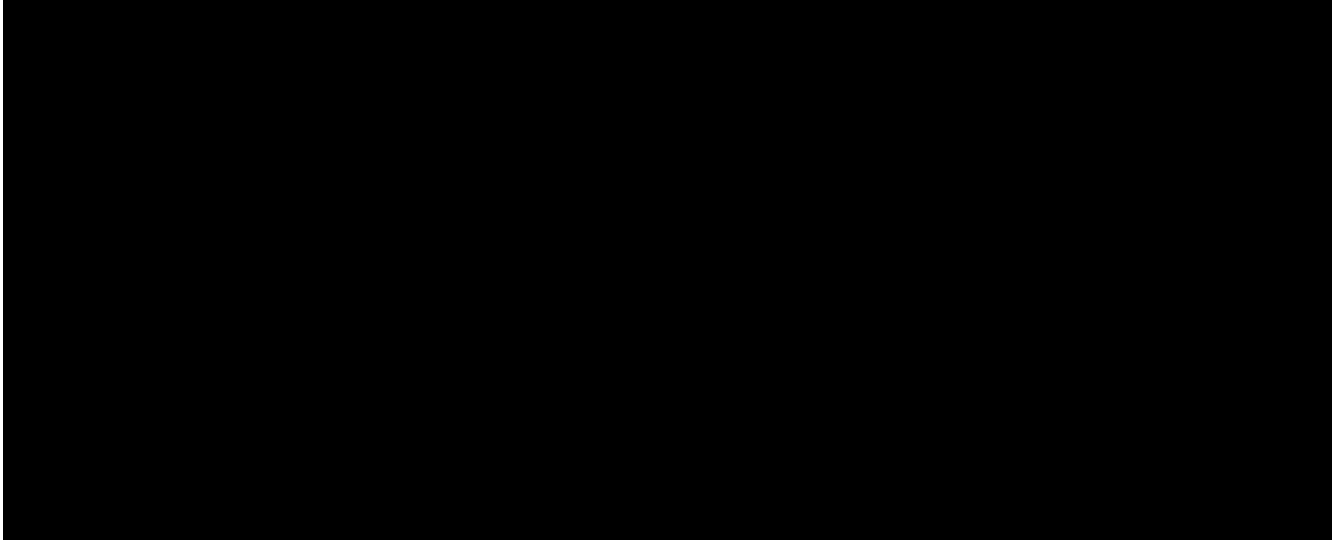


RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

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									
		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 Twelve Months Ended November 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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 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 Equip-General									
6	379000	Measuring & Reg Station Equip-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 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 Twelve Months Ended November 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATI									
		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 AMORTIZATI									
		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:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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

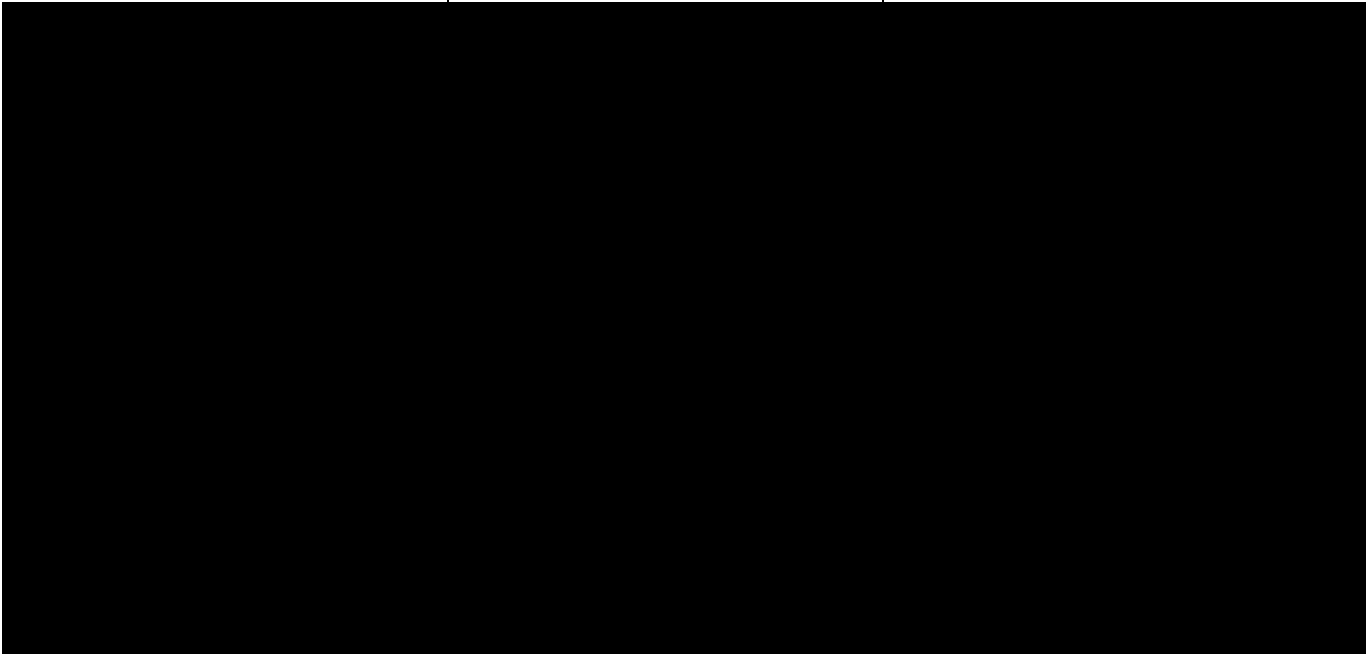
 99 283302 DFIT - WA Excess Nat Gas Line Extension

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

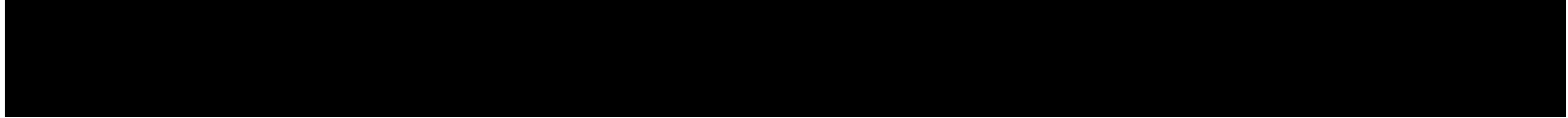
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
For Twelve Months Ended November 30, 2016
Average of Monthly Averages Basis

Report ID:
G-DEPX-12A

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 AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2016
Average of Monthly Averages Basis

Report ID: G-AMTX-12A

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	
Production/Transmission														
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														
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 - 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-OR													
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 North/Oregon 4-Factor													
9	Elec/Gas North 4-Factor													

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	
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 Storage														
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 Depreciation														
Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho							

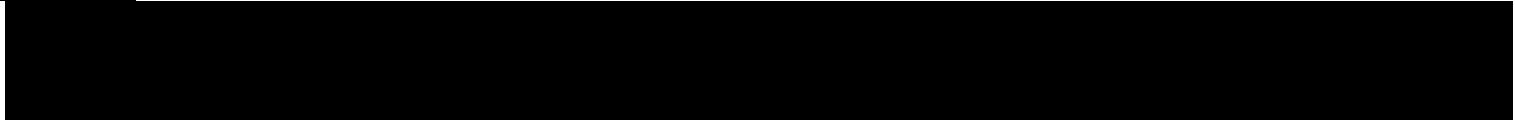
RESULTS OF OPERATIONS

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

Report ID:
G-ADEP-12A

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 Twelve Months Ended November 30, 2016
Average of Monthly Averages Basis

Report ID: G-AAMT-12A

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	
Production/Transmission														
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														
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 - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground 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:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington				Idaho		

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

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



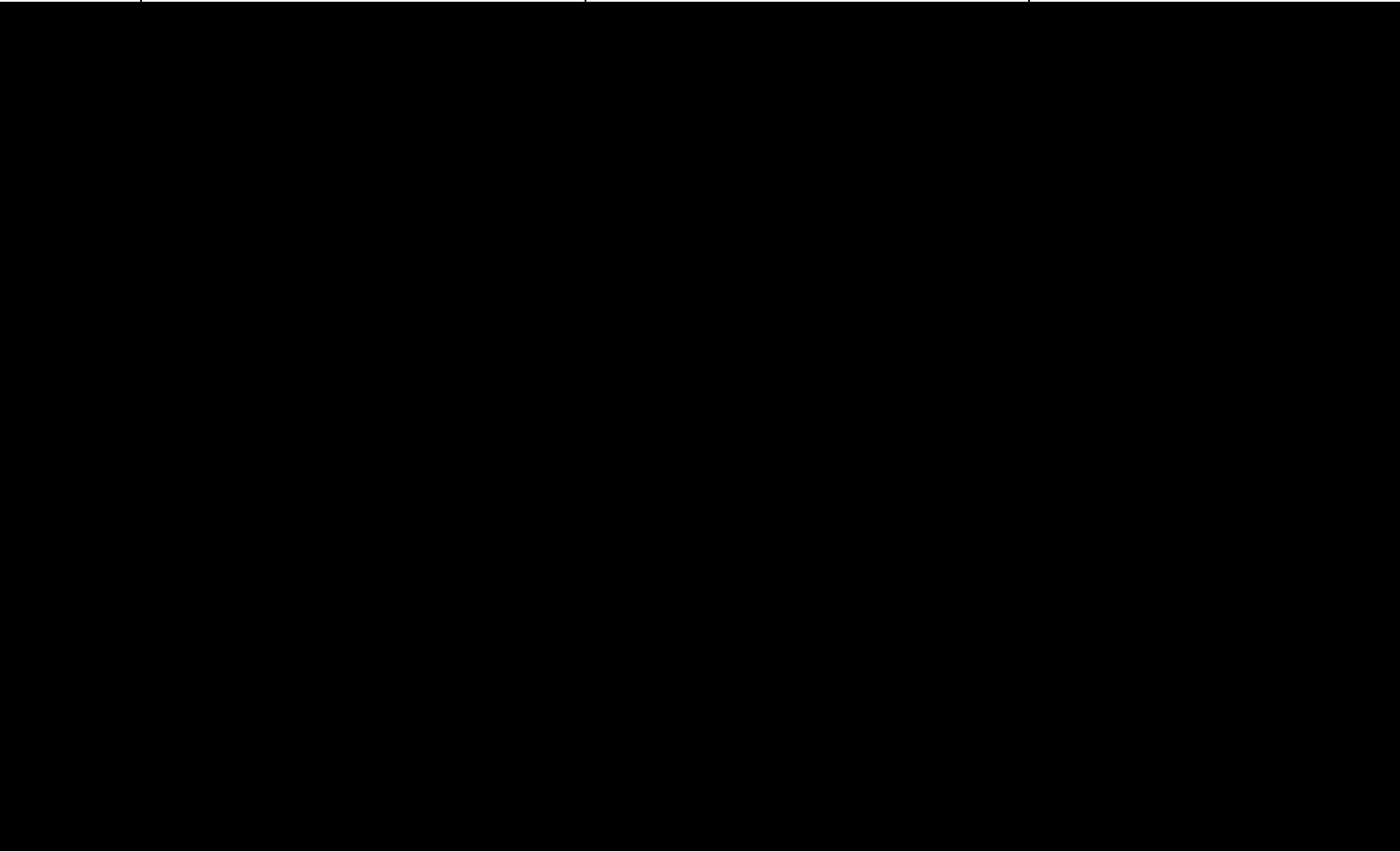
RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

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
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	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 & Improvemen												
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 & Equip												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipmen												
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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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-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	

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
	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--Mainf												
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--PC S												
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--PC S												
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-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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

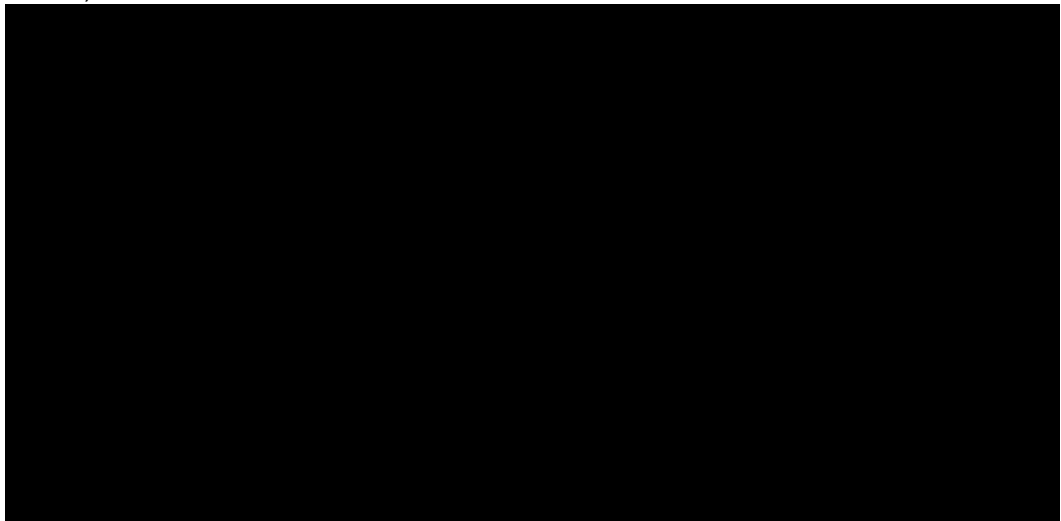
AVISTA UTILITIES

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:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****	***** GAS NORTH *****		*GAS SOUTH*	
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP									
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 R
- 99 Not Allocated