

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	5,749,824	3,914,665	1,835,159
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	5,749,824	3,914,665	1,835,159
G-APL	Gas Net Adjusted Rate Base	484,821,631	330,818,124	154,003,507
	<b>RATE OF RETURN</b>	<b>1.186%</b>	<b>1.183%</b>	<b>1.192%</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, 2017  
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	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	11-01-2017 thru 11-30-2017	244,945 <b>100.000%</b>	162,244 <b>66.237%</b>	82,701 <b>33.763%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2017 thru 11-30-2017	1,517,928 <b>100.000%</b>	967,302 <b>63.725%</b>	550,626 <b>36.275%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators		400.000%	281.149%	118.851%
		Percent		<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	11-01-2017 thru 11-30-2017	33,040,377 <b>100.000%</b>	22,421,200 <b>67.860%</b>	10,619,177 <b>32.140%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
	Number of Customers at		717,579	377,285	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>281.312%</b>	<b>81.780%</b>	<b>36.908%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2017

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	226,090,634	154,438,073	71,652,561	
			<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>	
11	Book Depreciation Percent	11-01-2017 thru 11-30-2017	1,853,489	1,259,342	594,147	
			<b>100.000%</b>	<b>67.944%</b>	<b>32.056%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2017 thru 11-30-2017	566,546,887	385,037,759	181,509,128	
			<b>100.000%</b>	<b>67.962%</b>	<b>32.038%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2017 thru 11-30-2017	64,049,673	46,538,041	17,511,632	
			<b>100.000%</b>	<b>72.659%</b>	<b>27.341%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2017 thru 11-30-2017	-3,602,643	-2,414,176	-1,188,467	
			<b>100.000%</b>	<b>67.011%</b>	<b>32.989%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99	480000 Residential	14,052,200	0	14,052,200	9,679,283	0	9,679,283	4,372,917	0	4,372,917
99	4812XX Commercial - Firm & Interruptible	6,225,735	0	6,225,735	4,418,689	0	4,418,689	1,807,046	0	1,807,046
99	4813XX Industrial-Firm	235,817	0	235,817	180,057	0	180,057	55,760	0	55,760
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	24,472	0	24,472	21,705	0	21,705	2,767	0	2,767
99	499XXX Unbilled Revenue	3,901,838	0	3,901,838	2,732,329	0	2,732,329	1,169,509	0	1,169,509
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>24,440,062</b>	<b>0</b>	<b>24,440,062</b>	<b>17,032,063</b>	<b>0</b>	<b>17,032,063</b>	<b>7,407,999</b>	<b>0</b>	<b>7,407,999</b>
	<b>OTHER OPERATING REVENUES:</b>									
99	483XXX Sales for Resale	6,014,773	0	6,014,773	4,081,625	0	4,081,625	1,933,148	0	1,933,148
4	488000 Miscellaneous Service Revenues	1,561	0	1,561	553	0	553	1,008	0	1,008
99	4893XX Transportation Revenues	484,409	0	484,409	437,810	0	437,810	46,599	0	46,599
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	384,797	53,865	438,662	118,741	37,860	156,601	266,056	16,005	282,061
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>6,885,756</b>	<b>53,865</b>	<b>6,939,621</b>	<b>4,638,945</b>	<b>37,860</b>	<b>4,676,805</b>	<b>2,246,811</b>	<b>16,005</b>	<b>2,262,816</b>
	<b>TOTAL GAS REVENUES</b>	<b>31,325,818</b>	<b>53,865</b>	<b>31,379,683</b>	<b>21,671,008</b>	<b>37,860</b>	<b>21,708,868</b>	<b>9,654,810</b>	<b>16,005</b>	<b>9,670,815</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804	804/805 City Gate Purchases	13,812,677	0	13,812,677	9,422,859	0	9,422,859	4,389,818	0	4,389,818
99	808XXX Net Natural Gas Storage Transactions	(38,974)	0	(38,974)	(26,448)	0	(26,448)	(12,526)	0	(12,526)
99	811000 Gas Used for Products Extraction	(95,896)	0	(95,896)	(65,075)	0	(65,075)	(30,821)	0	(30,821)
10	813000 Other Gas Expenses	0	107,525	107,525	0	73,448	73,448	0	34,077	34,077
99	813010 Gas Technology Institute (GTI) Expenses	13,152	0	13,152	9,209	0	9,209	3,943	0	3,943
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>13,690,959</b>	<b>107,525</b>	<b>13,798,484</b>	<b>9,340,545</b>	<b>73,448</b>	<b>9,413,993</b>	<b>4,350,414</b>	<b>34,077</b>	<b>4,384,491</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000 Supervision & Engineering	0	5,539	5,539	0	3,825	3,825	0	1,714	1,714
1	824000 Other Expenses	0	41,921	41,921	0	28,951	28,951	0	12,970	12,970
1	837000 Other Equipment	0	42,847	42,847	0	29,590	29,590	0	13,257	13,257
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>90,307</b>	<b>90,307</b>	<b>0</b>	<b>62,366</b>	<b>62,366</b>	<b>0</b>	<b>27,941</b>	<b>27,941</b>
G-DEPX	Depreciation Expense-Underground Storage	0	66,581	66,581	0	45,981	45,981	0	20,600	20,600
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>84,154</b>	<b>84,154</b>	<b>0</b>	<b>58,117</b>	<b>58,117</b>	<b>0</b>	<b>26,037</b>	<b>26,037</b>

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For Month Ended November 30, 2017	
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	0	174,461	174,461	0	120,483	120,483	0	53,978	53,978

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	36,947	109,574	146,521	21,291	69,826	91,117	15,656	39,748	55,404
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	527,831	100,130	627,961	253,687	63,808	317,495	274,144	36,322	310,466
3	875000 Measuring & Reg Sta Exp-General	33,017	0	33,017	24,520	0	24,520	8,497	0	8,497
3	876000 Measuring & Reg Sta Exp-Industrial	50	0	50	50	0	50	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	10,160	0	10,160	6,886	0	6,886	3,274	0	3,274
3	878000 Meter & House Regulator Expenses	63,711	0	63,711	61,486	0	61,486	2,225	0	2,225
3	879000 Customer Installation Expenses	202,938	9,638	212,576	140,770	6,142	146,912	62,168	3,496	65,664
3	880000 Other Expenses	104,544	34,009	138,553	79,942	21,672	101,614	24,602	12,337	36,939
3	881000 Rents	0	3,435	3,435	0	2,189	2,189	0	1,246	1,246
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	11,206	0	11,206	4,079	0	4,079	7,127	0	7,127
3	887000 Mains	105,432	0	105,432	59,642	0	59,642	45,790	0	45,790
3	889000 Measuring & Reg Sta Exp-General	26,446	0	26,446	14,104	0	14,104	12,342	0	12,342
3	890000 Measuring & Reg Sta Exp-Industrial	124,788	0	124,788	126,139	0	126,139	(1,351)	0	(1,351)
3	891000 Measuring & Reg Sta Exp-City Gate	(591)	0	(591)	(1,295)	0	(1,295)	704	0	704
3	892000 Services	165,307	0	165,307	103,001	0	103,001	62,306	0	62,306
3	893000 Meters & House Regulators	103,512	32,169	135,681	73,000	20,500	93,500	30,512	11,669	42,181
3	894000 Other Equipment	2,630	19,550	22,180	0	12,458	12,458	2,630	7,092	9,722
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,517,928</b>	<b>308,505</b>	<b>1,826,433</b>	<b>967,302</b>	<b>196,595</b>	<b>1,163,897</b>	<b>550,626</b>	<b>111,910</b>	<b>662,536</b>
G-DEPX	Depreciation Expense-Distribution	1,358,576	5,383	1,363,959	911,977	3,653	915,630	446,599	1,730	448,329
G-OTX	Taxes Other Than FIT	1,564,987	0	1,564,987	1,295,632	0	1,295,632	269,355	0	269,355
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,923,563</b>	<b>5,383</b>	<b>2,928,946</b>	<b>2,207,609</b>	<b>3,653</b>	<b>2,211,262</b>	<b>715,954</b>	<b>1,730</b>	<b>717,684</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,441,491</b>	<b>313,888</b>	<b>4,755,379</b>	<b>3,174,911</b>	<b>200,248</b>	<b>3,375,159</b>	<b>1,266,580</b>	<b>113,640</b>	<b>1,380,220</b>



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For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	8,668	8,668	0	5,741	5,741	0	2,927	2,927
2	902000	Meter Reading Expenses	166,059	13,051	179,110	154,945	8,645	163,590	11,114	4,406	15,520
2	903XXX	Customer Records & Collection Expenses	205,258	490,438	695,696	139,943	324,851	464,794	65,315	165,587	230,902
2	904000	Uncollectible Accounts	0	125,329	125,329	0	83,014	83,014	0	42,315	42,315
2	905000	Misc Customer Accounts	0	11,753	11,753	0	7,785	7,785	0	3,968	3,968
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>371,317</b>	<b>649,239</b>	<b>1,020,556</b>	<b>294,888</b>	<b>430,036</b>	<b>724,924</b>	<b>76,429</b>	<b>219,203</b>	<b>295,632</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	964,089	15,824	979,913	798,263	10,481	808,744	165,826	5,343	171,169
2	909000	Advertising	0	48,981	48,981	0	32,444	32,444	0	16,537	16,537
2	910000	Misc Customer Service & Info Exp	0	7,174	7,174	0	4,752	4,752	0	2,422	2,422
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>964,089</b>	<b>71,979</b>	<b>1,036,068</b>	<b>798,263</b>	<b>47,677</b>	<b>845,940</b>	<b>165,826</b>	<b>24,302</b>	<b>190,128</b>
	<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	11,431	738,388	749,819	6,933	518,991	525,924	4,498	219,397	223,895
4	921000	Office Supplies & Expenses	(48)	95,919	95,871	(48)	67,419	67,371	0	28,500	28,500
4	922000	Admin. Expenses Transferred - Credit	0	(1,666)	(1,666)	0	(1,171)	(1,171)	0	(495)	(495)
4	923000	Outside Services Employed	3,870	167,410	171,280	3,870	117,667	121,537	0	49,743	49,743
4	924000	Property Insurance Premium	0	24,112	24,112	0	16,948	16,948	0	7,164	7,164
4	925XXX	Injuries and Damages	0	82,534	82,534	0	58,011	58,011	0	24,523	24,523
4	926XXX	Employee Pensions and Benefits	0	13,879	13,879	0	9,755	9,755	0	4,124	4,124
4	928000	Regulatory Commission Expenses	68,277	27,732	96,009	53,373	19,492	72,865	14,904	8,240	23,144
4	930000	Miscellaneous General Expenses	2,790	57,910	60,700	2,378	40,703	43,081	412	17,207	17,619
4	931000	Rents	620	23,060	23,680	620	16,208	16,828	0	6,852	6,852
4	935000	Maintenance of General Plant	26,399	243,930	270,329	18,882	171,451	190,333	7,517	72,479	79,996
TOTAL ADMIN & GEN OPERATING EXP			113,339	1,473,208	1,586,547	86,008	1,035,474	1,121,482	27,331	437,734	465,065
G-DEPX	Depreciation Expense-General Plant		31,197	391,753	422,950	22,380	275,351	297,731	8,817	116,402	125,219
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		344	446,496	446,840	0	313,828	313,828	344	132,668	133,012
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(69,313)	0	(69,313)	(47,477)	0	(47,477)	(21,836)	0	(21,836)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(100,773)	0	(100,773)	(100,773)	0	(100,773)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(121,217)	848,632	727,415	(123,798)	596,477	472,679	2,581	252,155	254,736
TOTAL ADMIN & GENERAL EXPENSES			(7,878)	2,321,840	2,313,962	(37,790)	1,631,951	1,594,161	29,912	689,889	719,801
TOTAL EXPENSES BEFORE FIT			19,459,978	3,638,932	23,098,910	13,570,817	2,503,843	16,074,660	5,889,161	1,135,089	7,024,250
NET OPERATING INCOME (LOSS) BEFORE FIT					8,280,773			5,634,208			2,646,565
G-FIT	FEDERAL INCOME TAX				1,133,219			760,741			372,478
G-FIT	DEFERRED FEDERAL INCOME TAX				1,399,402			960,038			439,364
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)			(436)
GAS NET OPERATING INCOME (LOSS)					5,749,824			3,914,665			1,835,159

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.237%		33.763%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		63.725%		36.275%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended November 30, 2017	
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	4,071	53,865	57,936	4,071	37,860	41,931	0	16,005	16,005
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	254,475	0	254,475	120,525	0	120,525
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	0	0	0	0	0	0	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	917,322	0	917,322	601,361	0	601,361	315,961	0	315,961
4	495329	AMORTIZATION RES DECOUPLING DE	(939,367)	0	(939,367)	(761,276)	0	(761,276)	(178,091)	0	(178,091)
4	495338	NON-RES DECOUPLING DEFERRED RE	283,794	0	283,794	235,846	0	235,846	47,948	0	47,948
4	495339	AMORTIZATION NON-RES DECOUPLIN	(256,023)	0	(256,023)	(215,736)	0	(215,736)	(40,287)	0	(40,287)
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	384,797	53,865	438,662	118,741	37,860	156,601	266,056	16,005	282,061

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	10,373,176	0	10,373,176	7,041,228	0	7,041,228	3,331,948	0	3,331,948
1	804001	Pipeline Demand Costs	2,243,836	0	2,243,836	1,549,593	0	1,549,593	694,243	0	694,243
1	804002	Transport Variable Charges	75,391	0	75,391	52,065	0	52,065	23,326	0	23,326
6	804010	Gas Costs - Fixed Hedge	12,300	0	12,300	8,347	0	8,347	3,953	0	3,953
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,659	0	26,659	18,091	0	18,091	8,568	0	8,568
6	804018	Merchandise Processing Fee	10,479	0	10,479	7,111	0	7,111	3,368	0	3,368
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,748,289	0	1,748,289	1,186,389	0	1,186,389	561,900	0	561,900
6	804700	Gas Costs - Offsystem Bookout	7,119	0	7,119	4,831	0	4,831	2,288	0	2,288
6	804711	Gas Costs - Offsystem Bookout Offset	(7,119)	0	(7,119)	(4,831)	0	(4,831)	(2,288)	0	(2,288)
6	804730	Gas Costs - Intracompany LDC Gas	509,848	0	509,848	345,983	0	345,983	163,865	0	163,865
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,651,983)	0	(2,651,983)	(1,765,145)	0	(1,765,145)	(886,838)	0	(886,838)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,464,682	0	1,464,682	979,197	0	979,197	485,485	0	485,485
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>13,812,677</b>	<b>0</b>	<b>13,812,677</b>	<b>9,422,859</b>	<b>0</b>	<b>9,422,859</b>	<b>4,389,818</b>	<b>0</b>	<b>4,389,818</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.860%	32.140%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended November 30, 2017	
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	31,617	15,824	47,441	24,081	10,481	34,562	7,536	5,343	12,879
99	908600	Public Purpose Tariff Rider Expense Offset	748,283	0	748,283	617,855	0	617,855	130,428	0	130,428
99	908610	Limited Income Tax Refund Program	5,990	0	5,990	5,990	0	5,990	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	178,199	0	178,199	150,337	0	150,337	27,862	0	27,862
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			964,089	15,824	979,913	798,263	10,481	808,744	165,826	5,343	171,169

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.237%	33.763%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.517%	5.482%
	Total Cost of Debt		2.910%	2.892%
	Total Weighted Cost		2.910%	2.892%
G-APL	Net Rate Base	484,821,631	330,818,124	154,003,507
	Interest Deduction for FIT Calculation	14,080,588	9,626,807	4,453,781
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended November 30, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	31,379,683	21,708,868	9,670,815
G-OPS	Operating & Maintenance Expense	19,358,395	13,332,602	6,025,793
G-OPS	Book Deprec/Amort and Reg Amortizations	2,157,974	1,434,303	723,671
G-OTX	Taxes Other than FIT	1,582,541	1,307,755	274,786
	Net Operating Income Before FIT	8,280,773	5,634,208	2,646,565
G-INT	Less: Interest Expense	1,173,382	802,234	371,148
G-SCM	Schedule M Adjustments	(3,869,624)	(2,658,429)	(1,211,195)
	Taxable Net Operating Income	3,237,767	2,173,545	1,064,222
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,133,219	760,741	372,478
G-DTE	Deferred FIT	1,399,402	960,038	439,364
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	2,530,949	1,719,543	811,406
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Month Ended November 30, 2017 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,393,433	920,615	2,314,048	936,429	646,125	1,582,554	457,004	274,490	731,494
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,226	102,226	0	48,190	48,190
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	37,332	37,332	0	26,240	26,240	0	11,092	11,092
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,189,915)	0	(1,189,915)	(788,562)	0	(788,562)	(401,353)	0	(401,353)
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,821	16,821	0	7,930	7,930
4	997020	FAS87 Current Pension Accrual	0	254,871	254,871	0	179,141	179,141	0	75,730	75,730
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(5,725)	0	(5,725)	139,805	0	139,805	(145,530)	0	(145,530)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,410	37,410	0	17,636	17,636
4	997033	DSM Tariff Rider	(65,090)	0	(65,090)	(90,367)	0	(90,367)	25,277	0	25,277
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,313)	(40,313)	0	(19,004)	(19,004)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,381,279)	(3,381,279)	0	(1,595,288)	(1,595,288)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	258,975	258,975	0	116,025	116,025
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	178,199	0	178,199	150,337	0	150,337	27,862	0	27,862
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(151,332)	(151,332)	0	(102,821)	(102,821)	0	(48,511)	(48,511)
4	997081	Deferred Compensation	0	48,713	48,713	0	34,239	34,239	0	14,474	14,474
4	997082	Meal Disallowances	0	13,792	13,792	0	9,694	9,694	0	4,098	4,098
4	997083	Paid Time Off	0	30,968	30,968	0	21,766	21,766	0	9,202	9,202
2	997084	Customer Uncollectibles	0	32,277	32,277	0	21,379	21,379	0	10,898	10,898
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,219)	(254,219)	0	(119,841)	(119,841)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(477,930)	0	(477,930)	(477,930)	0	(477,930)	0	0	0
99	997107	MDM System	(113,963)	0	(113,963)	(113,963)	0	(113,963)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>310,902</b>	<b>(3,602,644)</b>	<b>(3,869,624)</b>	<b>(244,251)</b>	<b>(2,414,178)</b>	<b>(2,658,429)</b>	<b>(22,729)</b>	<b>(1,188,466)</b>	<b>(1,211,195)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.237%	33.763%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	67.860%	32.140%
G-ALL	11	Book Depreciation	100.000%	67.944%	32.056%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.962%	32.038%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	862,060	577,675	284,385
99	410100	Deferred Federal Income Tax Exp	638,897	461,239	177,658
		<b>SUBTOTAL</b>	<b>1,500,957</b>	<b>1,038,914</b>	<b>462,043</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(39,185)	(26,258)	(12,927)
99	411100	Deferred Federal Income Tax Exp	(62,370)	(52,618)	(9,752)
		<b>SUBTOTAL</b>	<b>(101,555)</b>	<b>(78,876)</b>	<b>(22,679)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,399,402</b>	<b>960,038</b>	<b>439,364</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.011%	32.989%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended November 30, 2017	
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	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	558,668	0	558,668	558,668	0	558,668	0	0	0
99	408120	Municipal Occupation & License Tax	613,432	0	613,432	508,580	0	508,580	104,852	0	104,852
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	368,925	0	368,925	228,384	0	228,384	140,541	0	140,541
99	409100	State Income Tax	23,962	0	23,962	0	0	0	23,962	0	23,962
		TOTAL DISTRIBUTION TAX	1,564,987	0	1,564,987	1,295,632	0	1,295,632	269,355	0	269,355
		TOTAL TAXES OTHER THAN FIT	1,564,987	17,554	1,582,541	1,295,632	12,123	1,307,755	269,355	5,431	274,786

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended November 30, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	43,597,045	43,618,278	0	30,643,056	30,643,056	21,233	12,953,989	12,975,222
TOTAL INTANGIBLE PLANT			1,823,432	45,476,869	47,300,301	1,022,594	31,964,328	32,986,922	800,838	13,512,541	14,313,379
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	893,591	893,591	0	385,904	385,904
1	351XXX	Structures & Improvements	0	2,228,171	2,228,171	0	1,538,775	1,538,775	0	689,396	689,396
1	352XXX	Wells	0	18,928,959	18,928,959	0	13,072,339	13,072,339	0	5,856,620	5,856,620
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,351,685	12,351,685	0	8,530,074	8,530,074	0	3,821,611	3,821,611
1	355000	Measuring & Regulating Equipment	0	1,022,440	1,022,440	0	706,097	706,097	0	316,343	316,343
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,317,504	2,317,504	0	1,600,468	1,600,468	0	717,036	717,036
TOTAL UNDERGROUND STORAGE PLAN			0	39,576,444	39,576,444	0	27,341,464	27,341,464	0	12,234,980	12,234,980
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	985,445	0	985,445	610,498	0	610,498	374,947	0	374,947
6	376000	Mains	325,222,081	2,512,521	327,734,602	212,568,028	1,704,997	214,273,025	112,654,053	807,524	113,461,577
6	378000	Measuring & Reg Station Equip-General	6,039,431	127,100	6,166,531	3,731,932	86,250	3,818,182	2,307,499	40,850	2,348,349
6	379000	Measuring & Reg Station Equip-City Gate	6,882,365	0	6,882,365	2,371,744	0	2,371,744	4,510,621	0	4,510,621
6	380000	Services	231,684,521	0	231,684,521	158,403,934	0	158,403,934	73,280,587	0	73,280,587
6	381000	Meters	78,328,255	0	78,328,255	54,472,972	0	54,472,972	23,855,283	0	23,855,283
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,383,540	0	3,383,540	2,640,526	0	2,640,526	743,014	0	743,014
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			652,840,176	2,639,621	655,479,797	434,986,822	1,791,247	436,778,069	217,853,354	848,374	218,701,728
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,984,133	23,209,389	29,193,522	4,384,002	16,313,183	20,697,185	1,600,131	6,896,206	8,496,337
4	391XXX	Office Furniture & Equipment	111,461	14,905,391	15,016,852	92,577	10,476,552	10,569,129	18,884	4,428,839	4,447,723
4	392XXX	Transportation Equipment	11,628,181	2,479,925	14,108,106	9,028,197	1,743,065	10,771,262	2,599,984	736,860	3,336,844
4	393000	Stores Equipment	156,982	920,206	1,077,188	118,959	646,785	765,744	38,023	273,421	311,444
4	394000	Tools, Shop & Garage Equipment	2,438,951	6,058,089	8,497,040	1,902,720	4,258,049	6,160,769	536,231	1,800,040	2,336,271

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended November 30, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,291,583	1,049,358	4,340,941	2,455,764	737,562	3,193,326	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,449,795	13,579,590	16,029,385	1,117,857	9,544,686	10,662,543	1,331,938	4,034,904	5,366,842
4	398000	Miscellaneous Equipment	3,008	79,869	82,877	1,106	56,138	57,244	1,902	23,731	25,633
		<b>TOTAL GENERAL PLANT</b>	<b>28,903,471</b>	<b>64,689,615</b>	<b>93,593,086</b>	<b>21,838,606</b>	<b>45,468,389</b>	<b>67,306,995</b>	<b>7,064,865</b>	<b>19,221,226</b>	<b>26,286,091</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>683,567,079</b>	<b>152,382,549</b>	<b>835,949,628</b>	<b>457,848,022</b>	<b>106,565,428</b>	<b>564,413,450</b>	<b>225,719,057</b>	<b>45,817,121</b>	<b>271,536,178</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,213,552)	(15,213,552)	0	(10,506,479)	(10,506,479)	0	(4,707,073)	(4,707,073)
G-ADEP		Distribution Plant	(211,548,485)	(1,728,379)	(213,276,864)	(138,953,756)	(1,172,878)	(140,126,634)	(72,594,729)	(555,501)	(73,150,230)
G-ADEP		General Plant	(10,268,577)	(19,274,836)	(29,543,413)	(7,221,250)	(13,547,704)	(20,768,954)	(3,047,327)	(5,727,132)	(8,774,459)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(221,817,062)</b>	<b>(36,216,767)</b>	<b>(258,033,829)</b>	<b>(146,175,006)</b>	<b>(25,227,061)</b>	<b>(171,402,067)</b>	<b>(75,642,056)</b>	<b>(10,989,706)</b>	<b>(86,631,762)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(272,704)	(518,898)	(791,602)	(188,183)	(364,718)	(552,901)	(84,521)	(154,180)	(238,701)
G-AAMT		Misc IT Intangible Plant - 3031XX	(15,364)	(10,321,435)	(10,336,799)	0	(7,254,627)	(7,254,627)	(15,364)	(3,066,808)	(3,082,172)
G-AAMT		Underground Storage	0	(240,513)	(240,513)	0	(166,098)	(166,098)	0	(74,415)	(74,415)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(288,068)</b>	<b>(11,080,846)</b>	<b>(11,368,914)</b>	<b>(188,183)</b>	<b>(7,785,443)</b>	<b>(7,973,626)</b>	<b>(99,885)</b>	<b>(3,295,403)</b>	<b>(3,395,288)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(222,105,130)</b>	<b>(47,297,613)</b>	<b>(269,402,743)</b>	<b>(146,363,189)</b>	<b>(33,012,504)</b>	<b>(179,375,693)</b>	<b>(75,741,941)</b>	<b>(14,285,109)</b>	<b>(90,027,050)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>461,461,949</b>	<b>105,084,936</b>	<b>566,546,885</b>	<b>311,484,833</b>	<b>73,552,924</b>	<b>385,037,757</b>	<b>149,977,116</b>	<b>31,532,012</b>	<b>181,509,128</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(106,699,086)	(106,699,086)	0	(72,514,833)	(72,514,833)	0	(34,184,253)	(34,184,253)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,875,236)	(18,875,236)	0	(13,263,088)	(13,263,088)	0	(5,612,148)	(5,612,148)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(745,823)	(745,823)	0	(506,876)	(506,876)	0	(238,947)	(238,947)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(126,320,145)</b>	<b>(126,320,145)</b>	<b>0</b>	<b>(86,284,797)</b>	<b>(86,284,797)</b>	<b>0</b>	<b>(40,035,348)</b>	<b>(40,035,348)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>461,461,949</b>	<b>(21,235,209)</b>	<b>440,226,740</b>	<b>311,484,833</b>	<b>(12,731,873)</b>	<b>298,752,960</b>	<b>149,977,116</b>	<b>(8,503,336)</b>	<b>141,473,780</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	67.860%	32.140%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.962%	32.038%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended November 30, 2017	
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	461,461,949	(21,235,209)	440,226,740	311,484,833	(12,731,873)	298,752,960	149,977,116	(8,503,336)	141,473,780
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100 Gas Inventory--Jackson Prairie	0	16,335,366	16,335,366	0	11,281,204	11,281,204	0	5,054,162	5,054,162
4	252000 Customer Advances	(3,368)	(41)	(3,409)	0	(29)	(29)	(3,368)	(12)	(3,380)
99	235199 Customer Deposits	(547,997)	0	(547,997)	(547,997)	0	(547,997)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	5,871,303	0	5,871,303	5,871,303	0	5,871,303	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(2,054,956)	0	(2,054,956)	(2,054,956)	0	(2,054,956)	0	0	0
C-WKC	Working Capital	13,557,766	5,705,754	19,263,520	13,557,766	0	13,557,766	0	5,705,754	5,705,754
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,822,748	27,772,143	44,594,891	16,826,116	15,239,048	32,065,164	(3,368)	12,533,095	12,529,727
	NET RATE BASE	478,284,697	6,536,934	484,821,631	328,310,949	2,507,175	330,818,124	149,973,748	4,029,759	154,003,507

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended November 30, 2017	
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)	684,225	684,225										
	Hydro (ED-AN)	971,080	971,080										
	Other (ED-AN)	809,893	809,893										
<b>Total Electric Production</b>		<b>2,465,198</b>	<b>2,465,198</b>										
<b>Electric Transmission</b>													
	ED-AN	1,036,403	1,036,403										
<b>Total Electric Transmission</b>		<b>1,036,403</b>	<b>1,036,403</b>										
<b>Electric Distribution</b>													
	ED-AN	4,981	4,981										
	ED-ID	1,434,129	1,434,129										
	ED-WA	2,554,208	2,554,208										
<b>Total Electric Distribution</b>		<b>3,993,318</b>	<b>3,993,318</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	66,581		66,581		66,581	66,581		45,981	45,981		20,600	20,600
	GD-OR	11,598		11,598									
<b>Total Gas Underground Storage</b>		<b>78,179</b>		<b>66,581</b>	<b>11,598</b>		<b>66,581</b>	<b>66,581</b>		<b>45,981</b>	<b>45,981</b>		<b>20,600</b>
<b>Gas Distribution</b>													
6	GD-AN	5,383		5,383		5,383	5,383		3,653	3,653		1,730	1,730
	GD-ID	446,599		446,599	446,599		446,599				446,599		446,599
	GD-WA	911,977		911,977	911,977		911,977	911,977		911,977			
	GD-OR	616,567		616,567									
<b>Total Gas Distribution</b>		<b>1,980,526</b>		<b>1,363,959</b>	<b>616,567</b>		<b>1,358,576</b>	<b>5,383</b>	<b>1,363,959</b>	<b>911,977</b>	<b>3,653</b>	<b>915,630</b>	<b>446,599</b>
<b>General Plant</b>													
	ED-AN	241,740	241,740										
	ED-ID	20,501	20,501										
	ED-WA	52,363	52,363										
7,4	CD-AA	1,716,073	1,206,880	350,851	158,342		350,851	350,851		246,603	246,603		104,248
9,4	CD-AN	82,999	64,580	18,419			18,419	18,419		12,946	12,946		5,473
9	CD-ID	29,326	22,818	6,508		6,508	6,508	6,508				6,508	6,508
9	CD-WA	25,498	19,840	5,658		5,658	5,658	5,658		5,658			
8,4	GD-AA	28,461		19,512	8,949		19,512	19,512		13,714	13,714		5,798
4	GD-AN	2,971		2,971			2,971	2,971		2,088	2,088		883
	GD-ID	2,309		2,309		2,309	2,309	2,309				2,309	2,309
	GD-WA	16,722		16,722		16,722	16,722	16,722		16,722			
	GD-OR	15,547		15,547									
<b>Total General Plant</b>		<b>2,234,510</b>	<b>1,628,722</b>	<b>422,950</b>	<b>182,838</b>		<b>31,197</b>	<b>391,753</b>	<b>422,950</b>	<b>22,380</b>	<b>275,351</b>	<b>297,731</b>	<b>8,817</b>
<b>Total Depreciation Expense</b>		<b>11,788,134</b>	<b>9,123,641</b>	<b>1,853,490</b>	<b>811,003</b>		<b>1,389,773</b>	<b>463,717</b>	<b>1,853,490</b>	<b>934,357</b>	<b>324,985</b>	<b>1,259,342</b>	<b>455,416</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/6/2018 9:01 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	67.860%	32.140%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended November 30, 2017	
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	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,919	20,919												
<b>Total Production/Transmission</b>		<b>97,452</b>	<b>97,452</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>2,502</b>	<b>2,502</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032	
9,4	CD-AN	810	631	179			179	179		126	126		53	53	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>		<b>3,317</b>	<b>10,383</b>	<b>13,700</b>	<b>2,072</b>	<b>7,298</b>	<b>9,370</b>	<b>1,245</b>	<b>3,085</b>	<b>4,330</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,146,503	1,509,593	438,852	198,058			438,852	438,852		308,456	308,456		130,396	130,396
9,4	CD-AN	1,450	1,128	322				322	322		226	226		96	96
9,4	CD-ID	1,550	1,206	344			344	344	344				344		344
	ED-AN	144,991	144,991												
	ED-ID	0	0												
	ED-WA	54,032	54,032												
8,4	GD-AA	10,680		7,322	3,358			7,322	7,322		5,146	5,146		2,176	2,176
4	GD-AN	0		0				0	0		0	0		0	0
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,359,206</b>	<b>1,710,950</b>	<b>446,840</b>	<b>201,416</b>		<b>344</b>	<b>446,496</b>	<b>446,840</b>		<b>313,828</b>	<b>313,828</b>	<b>344</b>	<b>132,668</b>	<b>133,012</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19				19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>				<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	4,002	4,002												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>4,002</b>	<b>4,002</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>2,517,891</b>	<b>1,850,639</b>	<b>460,559</b>	<b>206,693</b>		<b>3,661</b>	<b>456,898</b>	<b>460,559</b>	<b>2,072</b>	<b>321,139</b>	<b>323,211</b>	<b>1,589</b>	<b>135,759</b>	<b>137,348</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended November 30, 2017	
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)	(298,286,052)	(298,286,052)											
	Hydro (ED-AN)	(130,150,320)	(130,150,320)											
	Other (ED-AN)	(118,189,054)	(118,189,054)											
<b>Total Electric Production</b>		<b>(546,625,426)</b>	<b>(546,625,426)</b>											
<b>Electric Transmission</b>														
	ED-AN	(211,262,913)	(211,262,913)											
<b>Total Electric Transmission</b>		<b>(211,262,913)</b>	<b>(211,262,913)</b>											
<b>Electric Distribution</b>														
	ED-AN	(126,772)	(126,772)											
	ED-ID	(201,665,151)	(201,665,151)											
	ED-WA	(322,263,893)	(322,263,893)											
<b>Total Electric Distribution</b>		<b>(524,055,816)</b>	<b>(524,055,816)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,213,552)	(15,213,552)		(15,213,552)	(15,213,552)		(10,506,479)	(10,506,479)		(4,707,073)	(4,707,073)		
	GD-OR	(994,934)		(994,934)										
<b>Total Gas Underground Storage</b>		<b>(16,208,486)</b>	<b>(15,213,552)</b>	<b>(994,934)</b>	<b>(15,213,552)</b>	<b>(15,213,552)</b>		<b>(10,506,479)</b>	<b>(10,506,479)</b>		<b>(4,707,073)</b>	<b>(4,707,073)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,728,379)	(1,728,379)		(1,728,379)	(1,728,379)		(1,172,878)	(1,172,878)		(555,501)	(555,501)		
	GD-ID	(72,594,729)	(72,594,729)		(72,594,729)	(72,594,729)				(72,594,729)			(72,594,729)	
	GD-WA	(138,953,756)	(138,953,756)		(138,953,756)	(138,953,756)	(138,953,756)		(138,953,756)					
	GD-OR	(106,267,672)		(106,267,672)										
<b>Total Gas Distribution</b>		<b>(319,544,536)</b>	<b>(213,276,864)</b>	<b>(106,267,672)</b>	<b>(211,548,485)</b>	<b>(1,728,379)</b>	<b>(213,276,864)</b>	<b>(138,953,756)</b>	<b>(1,172,878)</b>	<b>(140,126,634)</b>	<b>(72,594,729)</b>	<b>(555,501)</b>	<b>(73,150,230)</b>	
<b>General Plant</b>														
	ED-AN	(48,255,334)	(48,255,334)											
	ED-ID	(9,702,132)	(9,702,132)											
	ED-WA	(18,872,443)	(18,872,443)											
7,4	CD-AA	(59,250,582)	(41,669,749)	(12,113,782)	(5,467,051)	(12,113,782)	(12,113,782)		(8,514,414)	(8,514,414)		(3,599,368)	(3,599,368)	
9,4	CD-AN	(12,317,603)	(9,584,204)	(2,733,399)		(2,733,399)	(2,733,399)		(1,921,224)	(1,921,224)		(812,175)	(812,175)	
9	CD-ID	(6,020,367)	(4,684,387)	(1,335,980)		(1,335,980)	(1,335,980)				(1,335,980)		(1,335,980)	
9	CD-WA	(4,148,286)	(3,227,740)	(920,546)		(920,546)	(920,546)	(920,546)		(920,546)				
8,4	GD-AA	(2,380,927)		(1,632,316)	(748,611)	(1,632,316)	(1,632,316)		(1,147,306)	(1,147,306)		(485,010)	(485,010)	
4	GD-AN	(2,795,339)		(2,795,339)		(2,795,339)	(2,795,339)		(1,964,760)	(1,964,760)		(830,579)	(830,579)	
	GD-ID	(1,711,347)		(1,711,347)		(1,711,347)	(1,711,347)				(1,711,347)		(1,711,347)	
	GD-WA	(6,300,704)		(6,300,704)		(6,300,704)	(6,300,704)	(6,300,704)		(6,300,704)				
	GD-OR	(4,986,513)		(4,986,513)										
<b>Total General Plant</b>		<b>(176,741,577)</b>	<b>(135,995,989)</b>	<b>(29,543,413)</b>	<b>(11,202,175)</b>	<b>(10,268,577)</b>	<b>(19,274,836)</b>	<b>(29,543,413)</b>	<b>(7,221,250)</b>	<b>(13,547,704)</b>	<b>(20,768,954)</b>	<b>(3,047,327)</b>	<b>(5,727,132)</b>	<b>(8,774,459)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,794,438,754)</b>	<b>(1,417,940,144)</b>	<b>(258,033,829)</b>	<b>(118,464,781)</b>	<b>(221,817,062)</b>	<b>(36,216,767)</b>	<b>(258,033,829)</b>	<b>(146,175,006)</b>	<b>(25,227,061)</b>	<b>(171,402,067)</b>	<b>(75,642,056)</b>	<b>(10,989,706)</b>	<b>(86,631,762)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	67.860%	32.140%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended November 30, 2017	
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>Production/Transmission</b>													
Franchises (302000) ED-AN	(10,944,954)	(10,944,954)											
Misc Intangible Plt (303000 ED-AN	(1,584,328)	(1,584,328)											
<b>Total Production/Transmission</b>	<b>(12,529,282)</b>	<b>(12,529,282)</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	(190,522)	(190,522)											
Misc Intangible Plt (303000 ED-WA	(36,074)	(36,074)											
<b>Total Distribution</b>	<b>(226,596)</b>	<b>(226,596)</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	(2,434,309)	(1,712,001)	(497,694)	(224,614)		(497,694)	(497,694)		(349,814)	(349,814)		(147,880)	(147,880)
9,4 CD-AN	(95,552)	(74,348)	(21,204)			(21,204)	(21,204)		(14,904)	(14,904)		(6,300)	(6,300)
GD-ID	(84,521)		(84,521)			(84,521)	(84,521)				(84,521)		(84,521)
GD-WA	(188,183)		(188,183)			(188,183)	(188,183)	(188,183)		(188,183)			
GD-OR	(87,678)			(87,678)									
<b>Total General Plant - 303000</b>	<b>(2,890,243)</b>	<b>(1,786,349)</b>	<b>(791,602)</b>	<b>(312,292)</b>	<b>(272,704)</b>	<b>(518,898)</b>	<b>(791,602)</b>	<b>(188,183)</b>	<b>(364,718)</b>	<b>(552,901)</b>	<b>(84,521)</b>	<b>(154,180)</b>	<b>(238,701)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	(49,198,178)	(34,600,095)	(10,058,567)	(4,539,516)		(10,058,567)	(10,058,567)		(7,069,865)	(7,069,865)		(2,988,702)	(2,988,702)
9,4 CD-AN	(50,051)	(38,944)	(11,107)			(11,107)	(11,107)		(7,807)	(7,807)		(3,300)	(3,300)
9 CD-ID	(69,236)	(53,872)	(15,364)		(15,364)	(15,364)	(15,364)				(15,364)		(15,364)
ED-AN	(2,095,338)	(2,095,338)											
ED-ID	0	0											
ED-WA	(2,444,952)	(2,444,952)											
8,4 GD-AA	(367,223)		(251,761)	(115,462)		(251,761)	(251,761)		(176,955)	(176,955)		(74,806)	(74,806)
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(54,224,978)</b>	<b>(39,233,201)</b>	<b>(10,336,799)</b>	<b>(4,654,978)</b>	<b>(15,364)</b>	<b>(10,321,435)</b>	<b>(10,336,799)</b>		<b>(7,254,627)</b>	<b>(7,254,627)</b>	<b>(15,364)</b>	<b>(3,066,808)</b>	<b>(3,082,172)</b>
<b>Gas Underground Storage</b>													
1 GD-AN	(240,513)		(240,513)			(240,513)	(240,513)		(166,098)	(166,098)		(74,415)	(74,415)
<b>Total Gas Underground Storage</b>	<b>(240,513)</b>		<b>(240,513)</b>			<b>(240,513)</b>	<b>(240,513)</b>		<b>(166,098)</b>	<b>(166,098)</b>		<b>(74,415)</b>	<b>(74,415)</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
9 CD-ID	0	0	0			0	0				0		0
9 CD-WA	0	0	0			0	0	0					
4 ED-AN	(90,923)	(90,923)											
ED-WA	0	0											
GD-WA	0		0			0	0	0		0			
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(90,923)</b>	<b>(90,923)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>	<b>(70,202,535)</b>	<b>(53,866,351)</b>	<b>(11,368,914)</b>	<b>(4,967,270)</b>	<b>(288,068)</b>	<b>(11,080,846)</b>	<b>(11,368,914)</b>	<b>(188,183)</b>	<b>(7,785,443)</b>	<b>(7,973,626)</b>	<b>(99,885)</b>	<b>(3,295,403)</b>	<b>(3,395,288)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended November 30, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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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	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	
		<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,205,717	1,052,423	2,554,226	4,599,068	8,205,717	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,791,816	0	0	0	0	2,791,816	0	0	2,791,816	0	0	
99		GD-OR / AS	3,648,705	0	0	0	0	0	0	0	0	3,648,705	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	102,001,643	0	0	71,735,715	71,735,715	0	0	20,854,236	20,854,236	0	9,411,692	
9		CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	
		<b>TOTAL ACCOUNT</b>	<b>141,646,616</b>	<b>6,635,153</b>	<b>8,164,814</b>	<b>84,592,731</b>	<b>99,392,698</b>	<b>4,384,001</b>	<b>1,600,131</b>	<b>23,209,389</b>	<b>29,193,521</b>	<b>3,648,705</b>	<b>9,411,692</b>	<b>13,060,397</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,505,544	971,846	0	5,533,698	6,505,544	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	734,884	0	0	0	0	0	0	503,822	503,822	0	231,062	
7		CD-AA	70,306,736	0	0	49,445,321	49,445,321	0	0	14,374,212	14,374,212	0	6,487,203	
9		CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,172,722</b>	<b>1,296,452</b>	<b>66,212</b>	<b>55,074,941</b>	<b>56,437,605</b>	<b>92,577</b>	<b>18,884</b>	<b>14,905,391</b>	<b>15,016,852</b>	<b>0</b>	<b>6,718,265</b>	<b>6,718,265</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,824,661	19,859,953	8,195,945	13,768,763	41,824,661	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,495,932	0	0	0	0	8,433,836	2,365,911	1,696,185	12,495,932	0	0	
99		GD-OR / AS	4,194,452	0	0	0	0	0	0	0	0	4,194,452	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	
9		CD-WA / ID / AN	6,390,432	2,084,028	820,739	2,067,565	4,972,332	594,361	234,073	589,666	1,418,100	0	0	
		<b>TOTAL ACCOUNT</b>	<b>65,854,726</b>	<b>21,943,981</b>	<b>9,016,684</b>	<b>16,503,916</b>	<b>47,464,581</b>	<b>9,028,197</b>	<b>2,599,984</b>	<b>2,479,925</b>	<b>14,108,106</b>	<b>4,194,452</b>	<b>87,587</b>	<b>4,282,039</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	0	48,630
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,456,886	107,991	133,320	3,226,547	3,467,858	30,799	38,023	920,206	989,028	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,992,926</b>	<b>118,452</b>	<b>147,683</b>	<b>3,600,973</b>	<b>3,867,108</b>	<b>118,959</b>	<b>38,023</b>	<b>920,206</b>	<b>1,077,188</b>	<b>48,630</b>	<b>0</b>	<b>48,630</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,383,689	808,146	259,847	3,315,696	4,383,689	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,611,565	0	0	0	0	1,898,530	320,550	392,485	2,611,565	0	0	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	4,128,460	0	0	0	0	0	0	2,830,390	2,830,390	0	1,298,070	1,298,070
7		CD-AA	13,645,628	0	0	9,596,697	9,596,697	0	0	2,789,849	2,789,849	0	1,259,082	1,259,082
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,884,123</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,071,461</b>	<b>14,910,394</b>	<b>1,902,720</b>	<b>536,231</b>	<b>6,058,090</b>	<b>8,497,041</b>	<b>919,536</b>	<b>2,557,152</b>	<b>3,476,688</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	94,371	0	0	94,371	94,371	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>94,371</b>	<b>0</b>	<b>0</b>	<b>94,371</b>	<b>94,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,343,373	210,583	26,627	1,106,163	1,343,373	0	0	0	0	0	0	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,069,055</b>	<b>211,886</b>	<b>27,043</b>	<b>1,377,194</b>	<b>1,616,123</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2017 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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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	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,890,480	14,314,857	9,564,602	8,011,021	31,890,480	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,952,154	0	0	0	0	2,383,847	747,718	820,589	3,952,154	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>37,680,052</b>	<b>14,567,023</b>	<b>9,873,515</b>	<b>8,805,976</b>	<b>33,246,514</b>	<b>2,455,764</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,340,941</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,051,967	11,955,530	6,608,878	45,487,559	64,051,967	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8		GD-AA	1,150,928	0	0	0	0	0	0	789,053	789,053	0	361,875	361,875
7		CD-AA	52,552,210	0	0	36,958,919	36,958,919	0	0	10,744,299	10,744,299	0	4,848,992	4,848,992
9		CD-WA / ID / AN	14,953,597	1,516,458	2,943,999	7,174,787	11,635,244	432,491	839,624	2,046,238	3,318,353	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>135,102,487</b>	<b>13,471,988</b>	<b>9,552,877</b>	<b>89,621,265</b>	<b>112,646,130</b>	<b>1,117,857</b>	<b>1,331,938</b>	<b>13,579,590</b>	<b>16,029,385</b>	<b>1,216,105</b>	<b>5,210,867</b>	<b>6,426,972</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9		CD-WA / ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>555,847</b>	<b>3,880</b>	<b>13,517</b>	<b>417,660</b>	<b>435,057</b>	<b>1,106</b>	<b>1,902</b>	<b>79,869</b>	<b>82,877</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
		<b>TOTAL GENERAL PLANT</b>	<b>508,415,588</b>	<b>59,798,954</b>	<b>38,580,919</b>	<b>280,409,286</b>	<b>378,789,159</b>	<b>21,838,605</b>	<b>7,064,866</b>	<b>64,689,614</b>	<b>93,593,085</b>	<b>10,963,090</b>	<b>25,070,254</b>	<b>36,033,344</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended November 30, 2017	
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	Allocated	Total		
	303000	Intangible Plant														
99		ED-WA / ID / AN	10,684,235	319,716	0	10,364,519	10,684,235	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	0	426,123	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	0	828,945	0
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,090,523</b>	<b>319,716</b>	<b>0</b>	<b>16,833,717</b>	<b>17,153,433</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>		
	303100	Misc Intangible Plant--Mainframe Software														
99		ED-WA / ID / AN	11,858,794	3,317,957	0	8,540,837	11,858,794	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	650,065	0	0	0	0	0	0	445,672	445,672	0	204,393	0	204,393	0
7		CD-AA	77,158,924	0	0	54,264,328	54,264,328	0	0	15,775,142	15,775,142	0	7,119,454	0	7,119,454	0
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>89,851,695</b>	<b>3,317,957</b>	<b>74,450</b>	<b>62,873,815</b>	<b>66,266,222</b>	<b>0</b>	<b>21,233</b>	<b>16,240,393</b>	<b>16,261,626</b>	<b>0</b>	<b>7,323,847</b>	<b>7,323,847</b>		
	303110	Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,154,120	0	0	2,921,509	2,921,509	0	0	849,310	849,310	0	383,301	0	383,301	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,154,120</b>	<b>0</b>	<b>0</b>	<b>2,921,509</b>	<b>2,921,509</b>	<b>0</b>	<b>0</b>	<b>849,310</b>	<b>849,310</b>	<b>0</b>	<b>383,301</b>	<b>383,301</b>		
	303115	Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	0	9,303,695	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>		

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended November 30, 2017	
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	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,164,087	0	0	19,807,239	19,807,239	0	0	5,758,148	5,758,148	0	2,598,700	2,598,700	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,164,087</b>	<b>0</b>	<b>0</b>	<b>19,807,239</b>	<b>19,807,239</b>	<b>0</b>	<b>0</b>	<b>5,758,148</b>	<b>5,758,148</b>	<b>0</b>	<b>2,598,700</b>	<b>2,598,700</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>923,645</b>	<b>923,645</b>	<b>0</b>	<b>0</b>	<b>268,512</b>	<b>268,512</b>	<b>0</b>	<b>121,182</b>	<b>121,182</b>	<b>0</b>
		<b>TOTAL</b>	<b>246,404,968</b>	<b>3,637,673</b>	<b>74,450</b>	<b>174,272,494</b>	<b>177,984,617</b>	<b>1,022,594</b>	<b>800,838</b>	<b>45,611,126</b>	<b>47,434,558</b>	<b>426,123</b>	<b>20,559,670</b>	<b>20,985,793</b>	<b>0</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(91,533,267)	(64,373,516)	(18,713,976)	(8,445,775)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(726,692)	(565,432)	(161,260)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(92,259,959)</u>	<u>(64,938,948)</u>	<u>(18,875,236)</u>	<u>(8,445,775)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended November 30, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,191,633	3,191,633					3,191,633
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			(12)	(12)					(12)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(10)	(10)					(10)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	66,598,939	29,994,754		96,593,693	53,041,173	24,289,000	13,557,766	5,705,754	
<b>TOTAL</b>		<b>66,598,939</b>	<b>29,994,754</b>	<b>3,191,611</b>	<b>99,785,304</b>	<b>53,041,173</b>	<b>24,289,000</b>	<b>13,557,766</b>	<b>5,705,754</b>	<b>3,191,611</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99	Not Allocated						