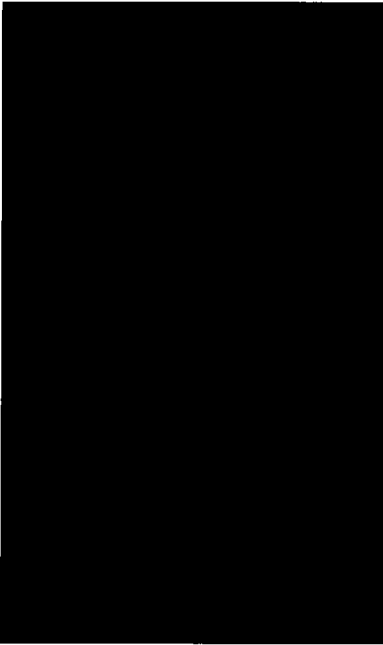


AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

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.

RECEIVED
RECORDS MANAGEMENT
2016 FEB 12 AM 9:49
STATE OF WASH
UTIL. AND TRANSP
COMMISSION

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

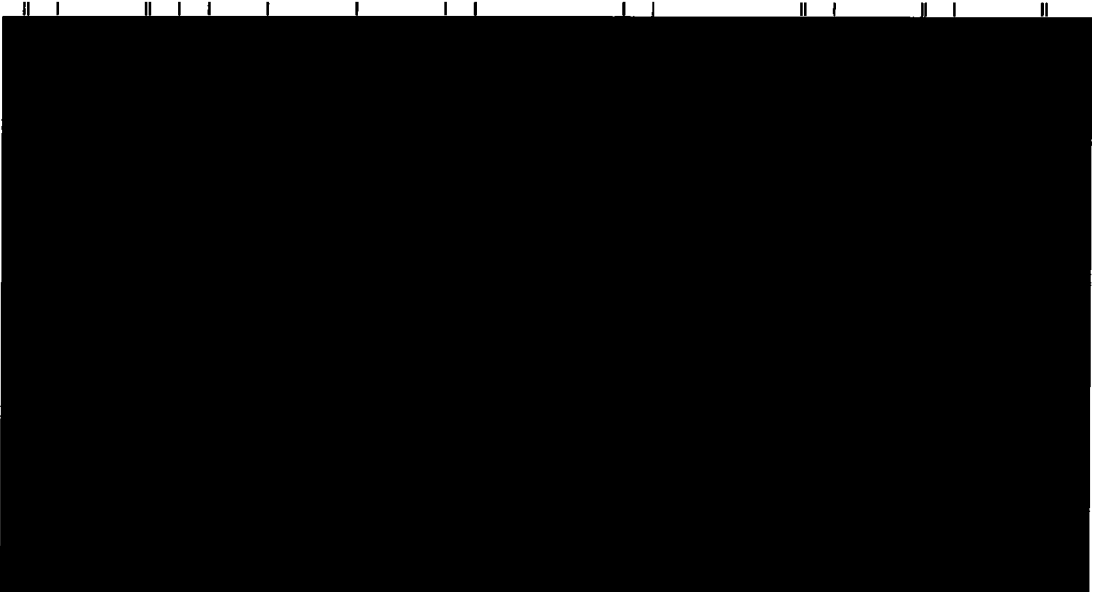
Basis Ref Description

Based on Data from:

System Washington

Idaho

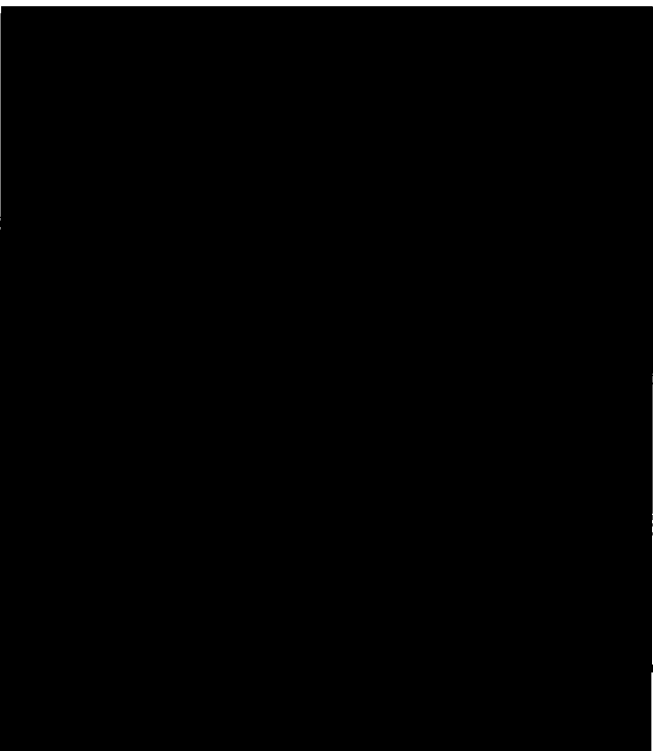
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
2	Input	Number of Customers - AMA Percent	12-01-2014 thru 11-30-2015
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 11-30-2015
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2014 thru 12-31-2014
		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	12-01-2014 thru 11-30-2015



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accts 500 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at Percentage					
Net Direct Plant Percentage					
Total Percentages Average (CD AA)					



RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input Gas North/Oregon 4-Factor 01-01-2014 thru 12-31-2014 Total Electric Gas North Oregon Gas

Direct O & M Accts 580 - 894

Direct O & M Accts 901 - 935

Total
 Percentage

Direct Labor Accts 580 - 894

Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

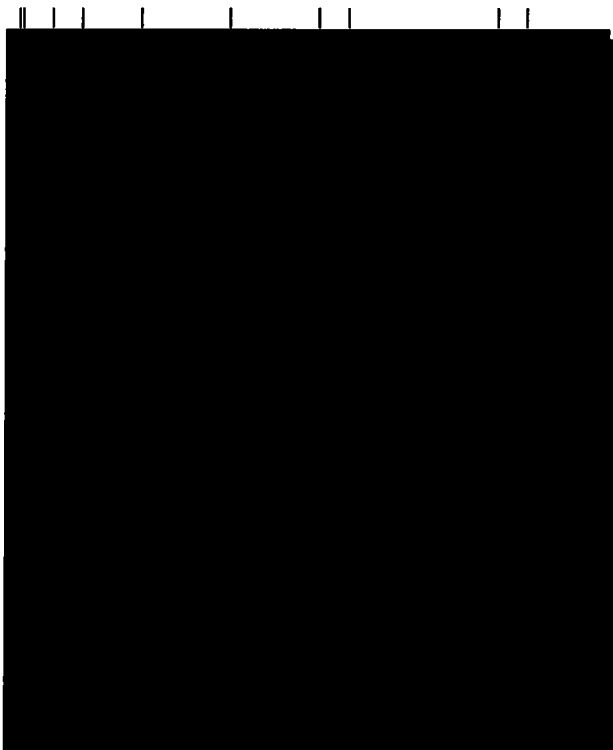
Total
 Percentage

Number of Customers at
 Percentage

Net Direct Plant
 Percentage

Total Percentages
 Average (GD AA)

8



		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input						
	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 %	01-01-2014 thru 12-31-2014				
10	Actual Annual Throughput	01-01-2014 thru 12-31-2014				
	Percent					
11	Book Depreciation	12-01-2014 thru 11-30-2015				
	Percent					
12	Net Gas Plant (before DFIT) - AMA	11-01-2014 thru 11-30-2015				
	Percent					
13	G-PLT Net Gas General Plant - AMA	11-01-2014 thru 11-30-2015				
	Percent					
14	Net Allocated Schedule M's - AMA	12-01-2014 thru 11-30-2015				
	Percent					

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2015

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

99 Input Not Allocated

**** The following is obsolete as of 201412 and will not be printed. ****

16 Input JP Factor Percent

01-01-2014 thru 12-31-2014

**** The following is obsolete as of 201111 and will not be printed. ****

Situs Plant by Functional Group:

(Used to functionalize R&P Property Tax on

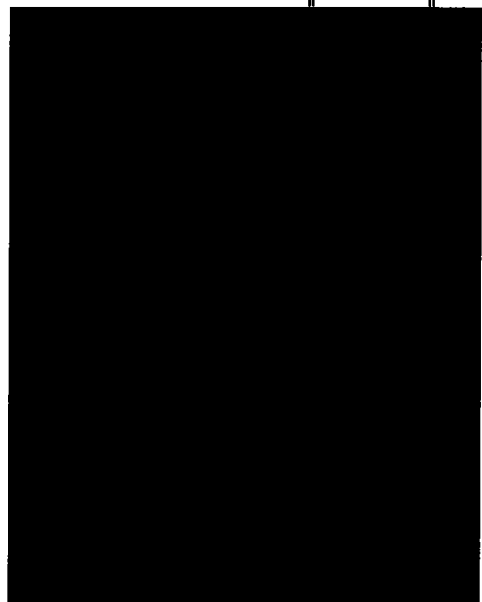
Report G-OTX)

Underground Storage

Distribution

General

TOTAL



RESULTS OF OPERATIONS

Report ID:

GAS OPERATING STATEMENT

G-OPS-12A

For Twelve Months Ended November 30, 2015

AVISTA UTILITIES

Ref/Basis Account Description

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

REVENUES
SALES OF GAS:

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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 OPER									

G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPRAMRT/NON-F									

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

TOTAL UNDERGROUND STORAGE EXPENSES

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Total	Direct	Allocated	Total
[REDACTED]					

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AMSTA UTILITIES

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

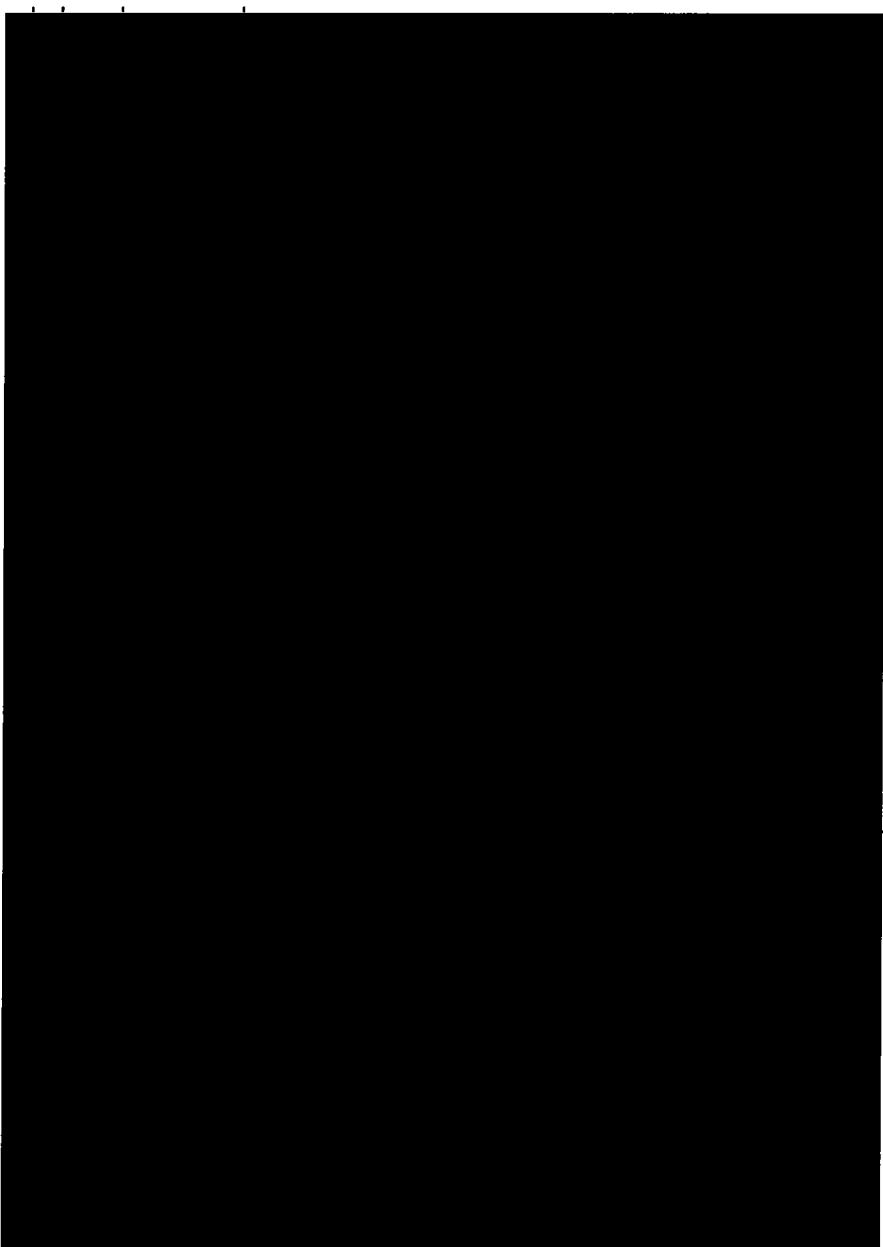
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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DISTRIBUTION EXPENSES:									
OPERATION									
3	870000	Supervision & Engineering							
3	871000	Distribution Load Dispatching							
3	874000	Mains & Services Expenses							
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, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AMISTA UTILITIES

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

CUSTOMER ACCOUNTS EXPENSES:
 2 901000 Supervision
 2 902000 Meter Reading Expenses
 G-903 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

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RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

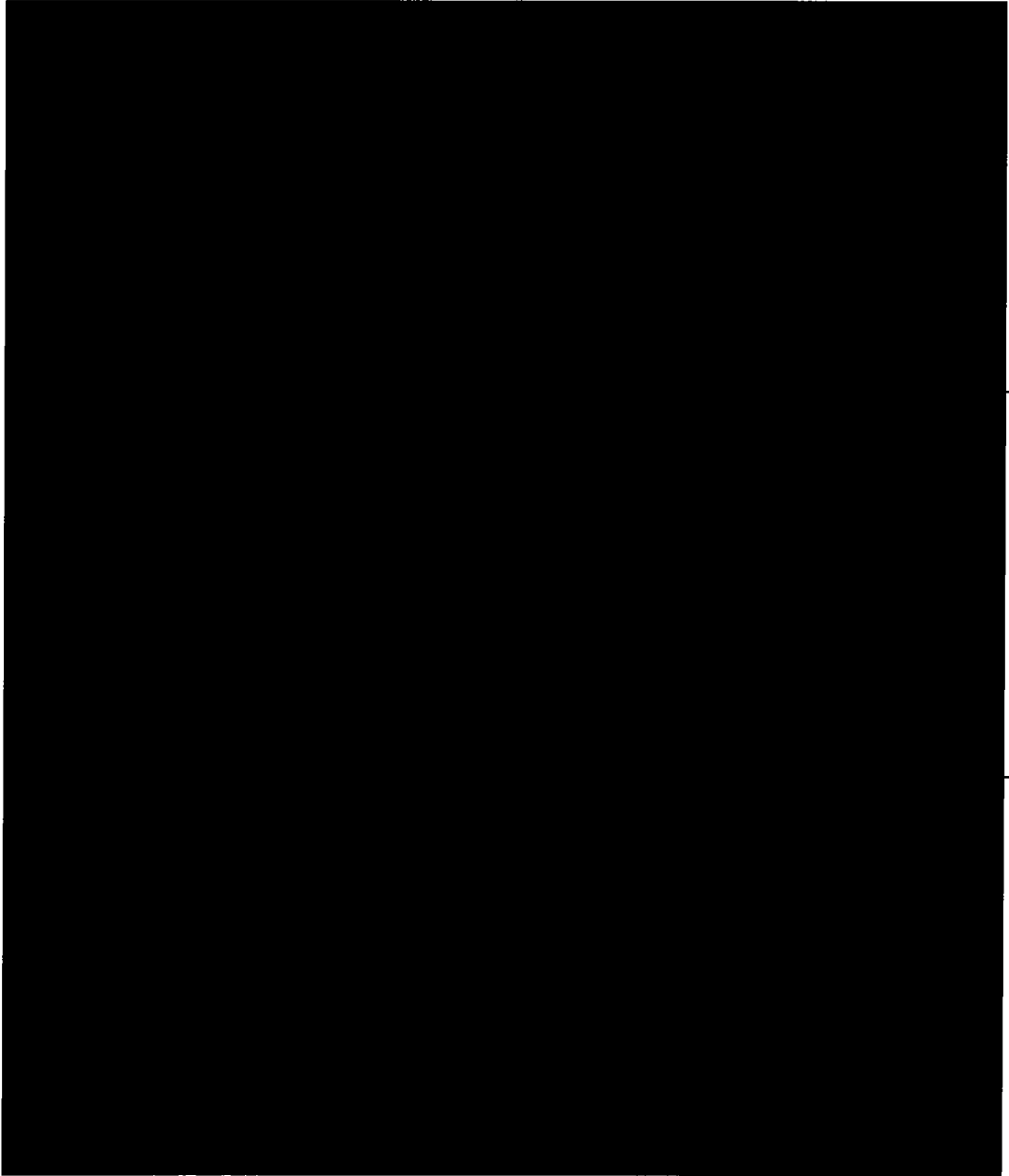
AMISTA UTILITIES

Ref/Basis Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
		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										

Depreciation Expense-General Plant										
G-DEPX		Amortization Expense - General Plant - 303000								
G-AMTX		Amortization Expense - Misc IT Intangible Plant -								
G-AMTX		Amortization Expense-General Plant - 390200, 39								
99	407025	WA GRC Jackson Prairie O&M Deferral								
99	407229	Idaho Earnings Test Amortization								
99	407335	DSIT Amortization - ID								
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 FI										
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, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
[REDACTED]								

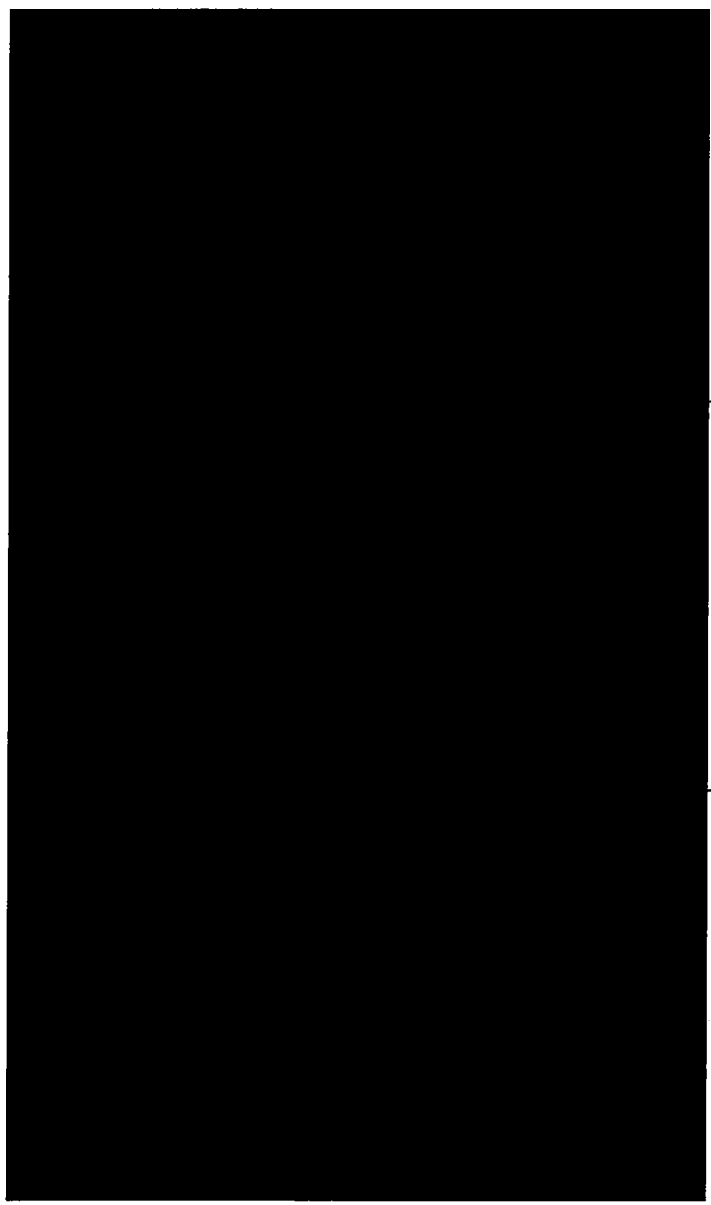
ALLOCATION RATIOS:

- 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, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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 DEFERRAL									
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, 2015

Average of Monthly Averages Basis

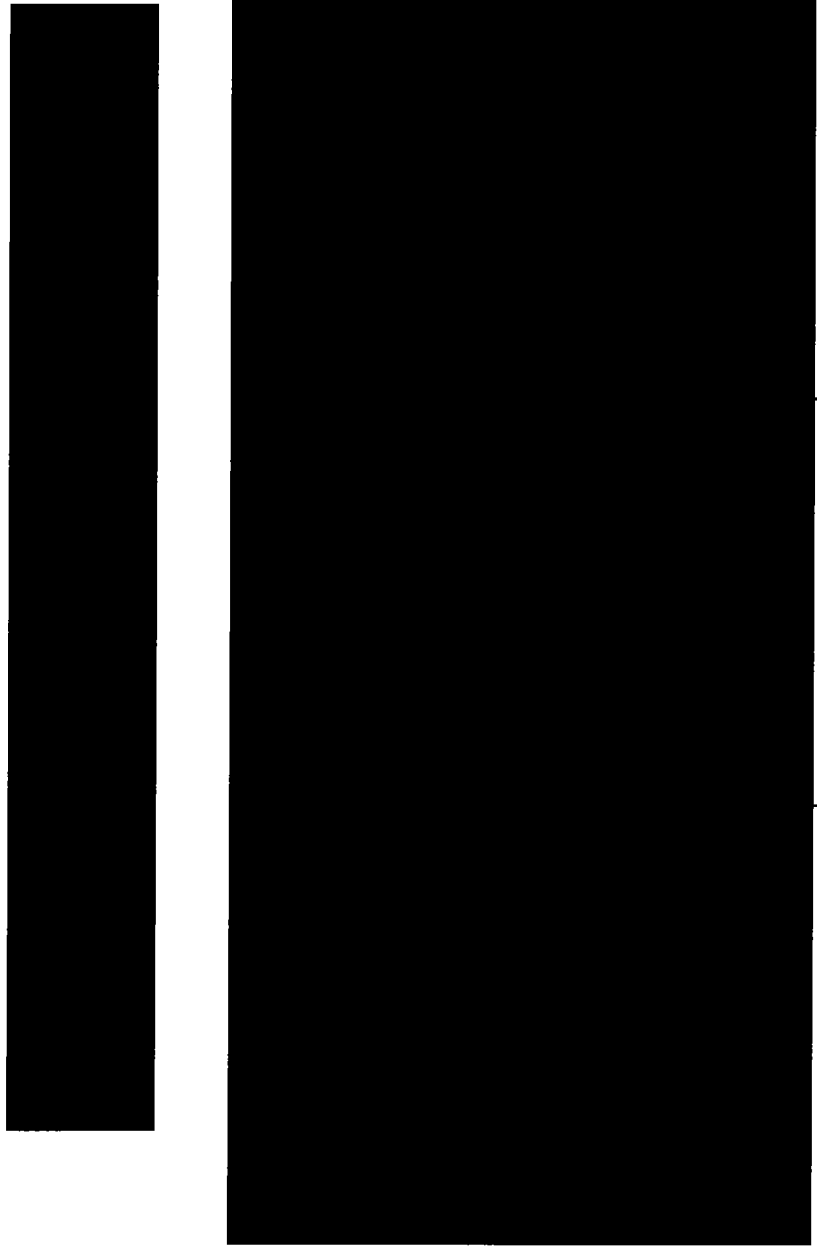
Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
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 903		G-903-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis/Account	Description	

AVISTA UTILITIES

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

- 2 903000 Customer Records & Collections
- 12 903920 Accis Rec Sold - Program Fees
- 12 903930 Accis Rec Sold - Maturity Yield Fees
- Total Account 903

[REDACTED]									
------------	--	--	--	--	--	--	--	--	--

ALLOCATION RATIOS:
 G-ALL 2 Number of Customers - AMA
 G-ALL 12 Net Gas Plant (before DFIT) - AMA

[REDACTED]									
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RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 908

For Twelve Months Ended November 30, 2015

Average of Monthly Averages Basis

Report ID:

G-908-12A

AVISTA UTILITIES

Ref/Basis/Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total						
***** SYSTEM *****																
2	908000 Customer Assistance Expense				[REDACTED]											
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															
***** WASHINGTON *****																
***** IDAHO *****																

ALLOCATION RATIOS:
 G-ALL 2 Number of Customers - AMA
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Twelve Months Ended November 30, 2015

Average of Monthly Averages Basis

Report ID:
G-INT-12A

AVISTA UTILITIES

Ref/Basis Description

System Washington

Idaho

Debt

1 Capital Structure - Debt Ratio

2 Cost of Debt

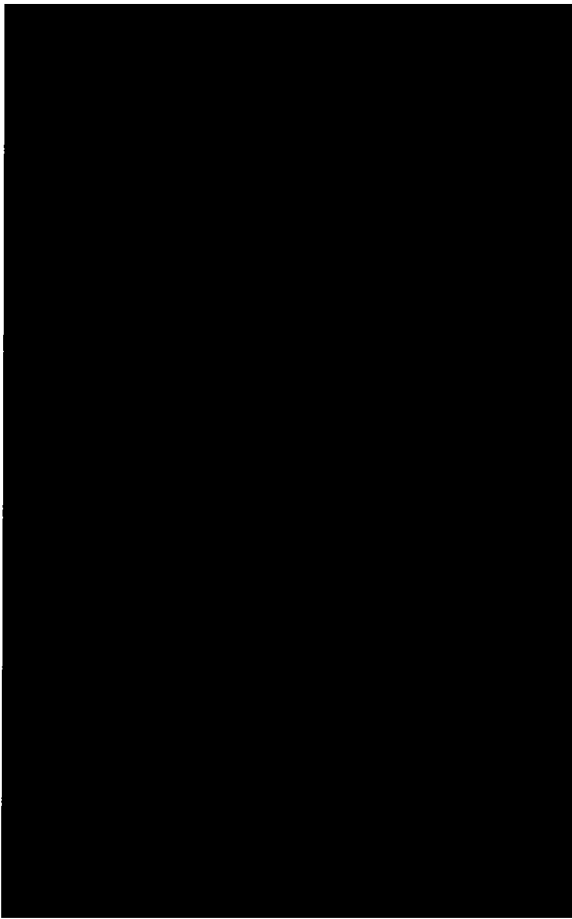
Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS

Report ID:
G-FIT-12A

AVISTA UTILITIES

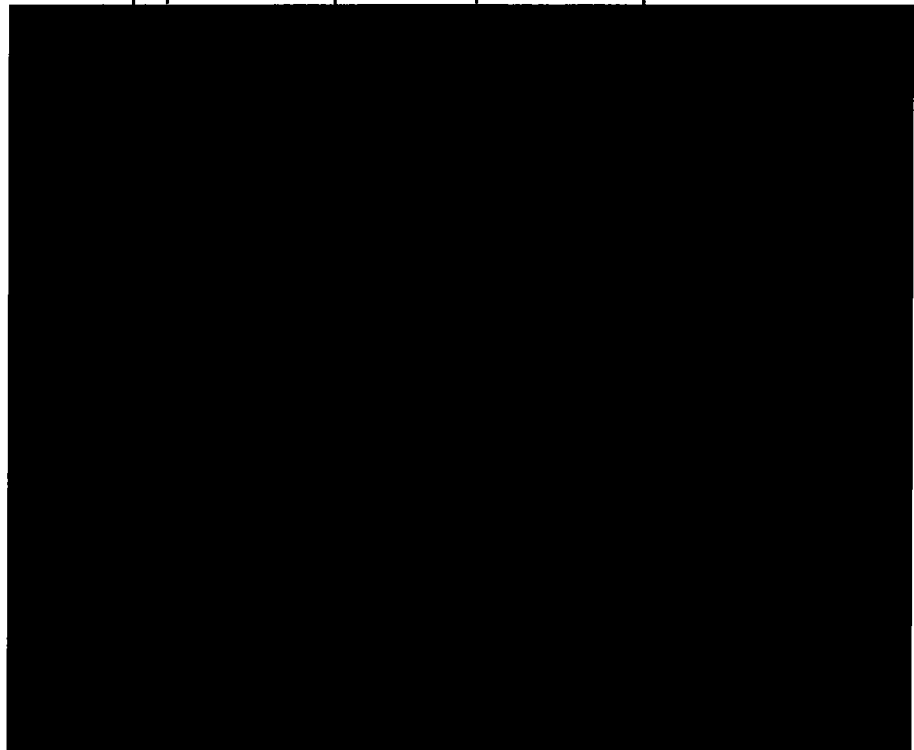
For Twelve Months Ended November 30, 2015
Average of Monthly Averages Basis

System Washington Idaho

Ref/Basis	Description
G-OPS	Calculation of Taxable Operating Income:
G-OPS	Operating Revenue
G-OPS	Operating & Maintenance Expense
G-OPS	Book Deprec/Amort and Reg Amortizations
G-OTX	Taxes Other than FIT
G-INT	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	4111400 Amortized Investment Tax Credit
	Total FIT/Deferred FIT & ITC

ALLOCATION RATIOS:

G-ALL 99 Not Allocated

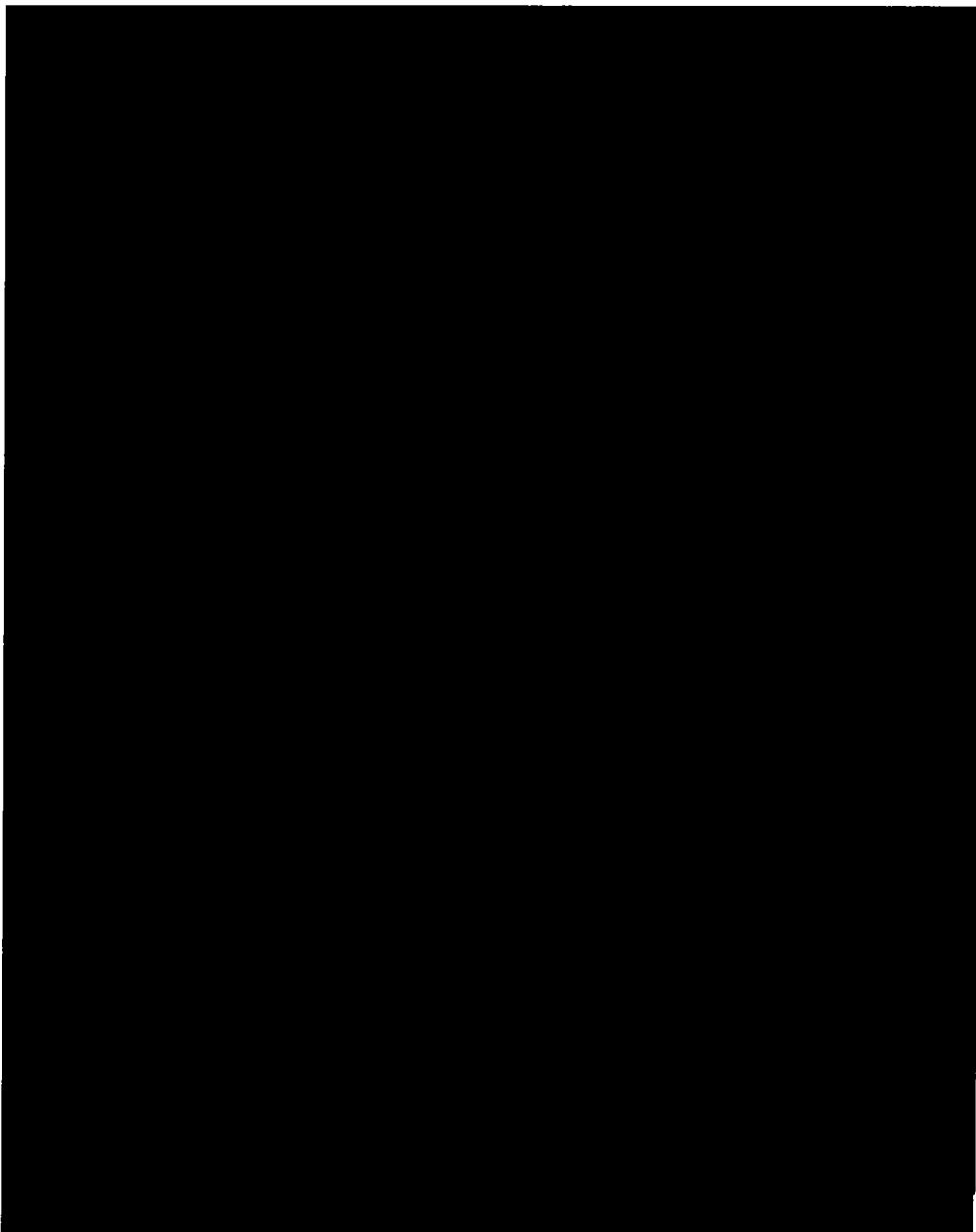


RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000	Book Depreciation & Amortization									
	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
12	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									
TOTAL SCHEDULE M ADJUSTMENTS											



ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers - AMA
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

For Twelve Months Ended November 30, 2015
Average of Monthly Averages Basis

Report ID:
G-DTE-12A

AVISTA UTILITIES

System Washington Idaho

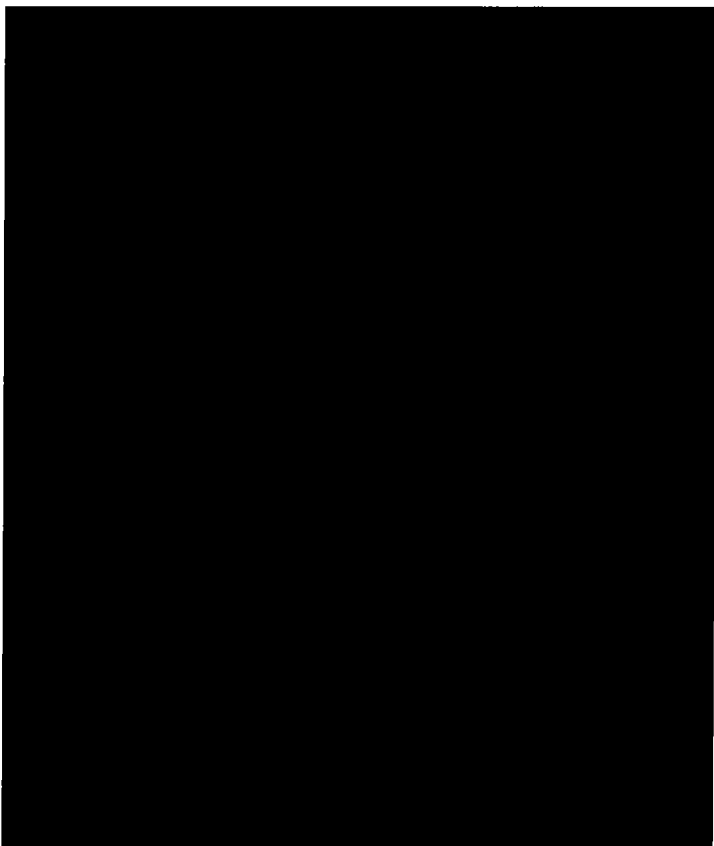
14 410100 Deferred Federal Income Tax Expense - Allocated
99 410100 Deferred Federal Income Tax Exp
SUBTOTAL

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

Ref/Basis Account Description

1 408190 UNDERGROUND STORAGE
 R&P Property Tax - Storage
 TOTAL UNDERGROUND STORAGE TAX

DISTRIBUTION

99 408110 State Excise Tax
 99 408120 Municipal Occupation & License Tax
 99 408130 Excise Tax
 99 408160 Miscellaneous State or Local Tax
 99 408170 R&P Property Tax - Distribution
 99 409100 State Income Tax
 TOTAL DISTRIBUTION TAX

TOTAL TAXES OTHER THAN FIT

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

		***** SYSTEM *****		***** AVISTA UTILITIES *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
[REDACTED]									

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

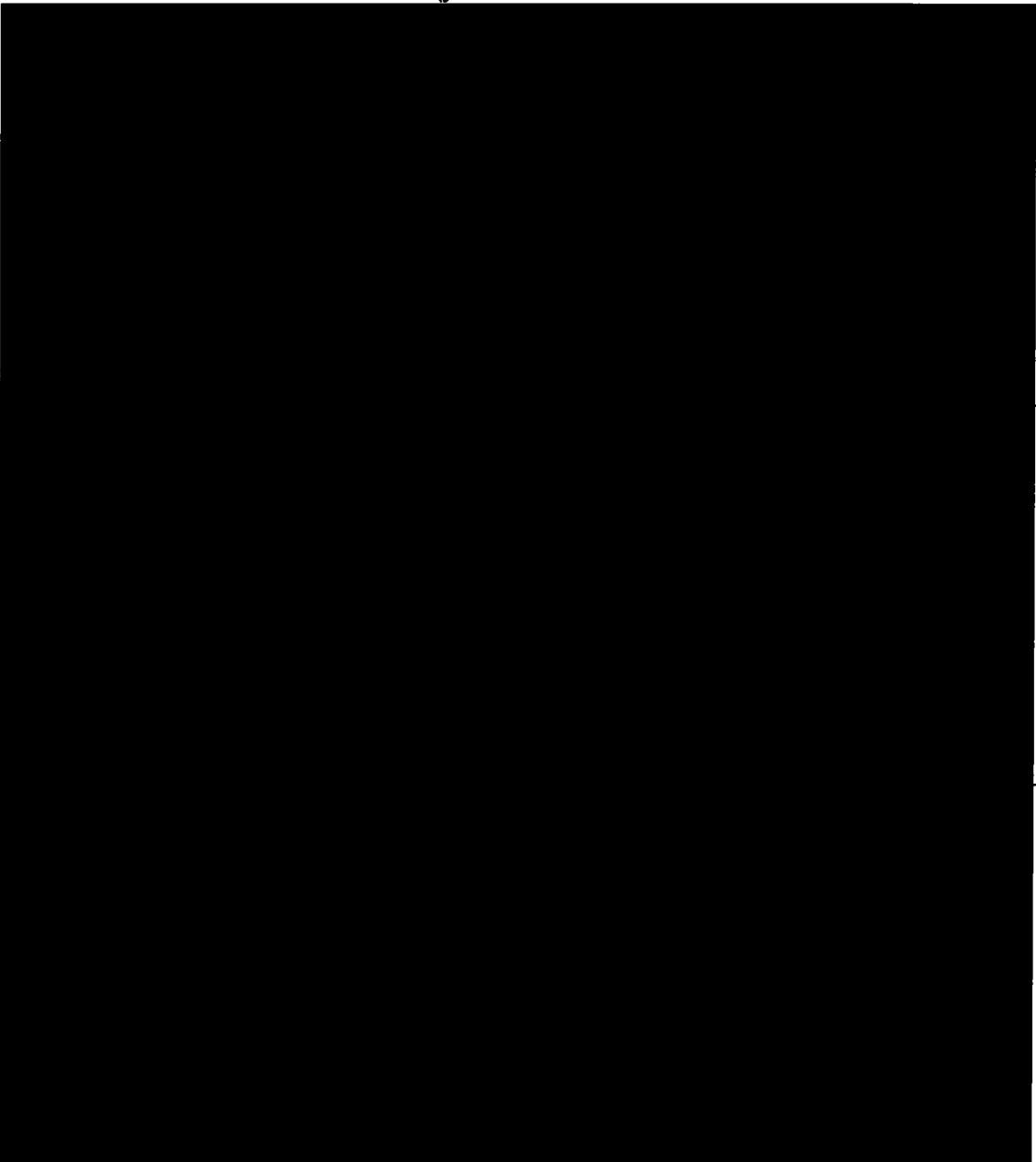
Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

PLANT IN SERVICE
 INTANGIBLE PLANT:
 4 303000 Misc Intangible Plant (303000)
 4 3031XX Misc Intangible IT Plant (3031XX)
 TOTAL INTANGIBLE PLANT

UNDERGROUND STORAGE PLANT:
 1 350XXX Land & Land Rights
 1 351XXX Structures & Improvements
 1 352XXX Wells
 1 353000 Lines
 1 354000 Compressor Station Equipment
 1 355000 Measuring & Regulating Equipment
 1 356000 Purification Equipment
 1 357000 Other Equipment
 TOTAL UNDERGROUND STORAGE PLANT

DISTRIBUTION PLANT:
 6 374200 Land & Land Rights
 6 374400 Land & Land Rights
 6 375000 Structures & Improvements
 6 376000 Mains
 6 378000 Measuring & Reg Station Equip-General
 6 379000 Measuring & Reg Station Equip-City 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		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description
4	396000	Laboratory Equipment
4	396XXX	Power Operated Equipment
4	397XXX	Communications Equipment
4	398000	Miscellaneous Equipment
TOTAL GENERAL PLANT		

TOTAL PLANT IN SERVICE

G-ADEP	ACCUMULATED DEPRECIATION
G-ADEP	Underground Storage
G-ADEP	Distribution Plant
G-ADEP	General Plant
TOTAL ACCUMULATED DEPRECIATIO	

G-AAAMT	ACCUMULATED AMORTIZATION
G-AAAMT	General Plant - 303000
G-AAAMT	Misc IT Intangible Plant - 3031XX
G-AAAMT	Underground Storage
G-AAAMT	General Plant - 390200, 396200
TOTAL ACCUMULATED AMORTIZATIO	

TOTAL ACCUMULATED DEPR/AMORT
NET GAS UTILITY PLANT before DFIT

12	282900	ADFIT - Gas Plant In Service
4, 12	282900	ADFIT - Common Plant (282900 from C-D
4	283750	ADFIT - Common Plant (283750 from C-D
12	283850	ADFIT - Gas portion of Bond Redemptions
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

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

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-DEPX-12A

AVISTA UTILITIES

Ref/Basis System Assigned or Allocated Assigned or Allocated Assigned or Allocated
 ***** GAS-NORTH *****
 ***** WASHINGTON *****
 ***** IDAHO *****

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
 GD-AN
 GD-ID
 GD-WA
 GD-OR

Total General Plant

Total Depreciation Expense

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho
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AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

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



RESULTS OF OPERATIONS		Report ID:
GAS-NORTH AMORTIZATION EXPENSE		G-AMTX-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

	System	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
	Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct Allocated	Direct Allocated	Direct Allocated

Production/Transmission
 Franchises (302000) ED-AN
 Misc Intangible Pk (303000 ED-AN
 Total Production/Transmission

Distribution
 Franchises (302000) ED-W
 Misc Intangible Pk (303000 ED-W
 Total Distribution

General Plant - 303000
 7,4 CD-AA
 9,4 CD-AN
 GD-ID
 GD-W
 GD-O

Total General Plant - 303000

Miscellaneous IT Intangible Plant - 3031XX
 7,4 CD-AA
 9,4 CD-AN
 9,4 CD-ID
 ED-AN
 ED-ID
 ED-W
 GD-AA
 GD-AN
 GD-O

Total Miscellaneous IT Intangible Plant - 3031

Gas Underground Storage
 1 GD-AN
 Total Gas Underground Storage

General Plant - 390200, 396200
 7,4 CD-AA
 4 ED-AN
 GD-O

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
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-ADEP-12A

AVISTA UTILITIES

	System	Assigned or Allocated to Electric			Assigned or Allocated to Gas-North			Assigned or Allocated to Gas-South			Assigned or Allocated to Gas-West		
		System	Allocated	to Electric	System	Allocated	to Gas-North	System	Allocated	to Gas-South	System	Allocated	to Gas-West
Ref/Basis													
Electric Production	Steam (ED-A)												
	Hydro (ED-AN)												
	Other (ED-AN)												
Total Electric Production													
Electric Transmission	ED-AN												
Total Electric Transmissio													
Electric Distribution	ED-AN												
	ED-ID												
	ED-WA												
Total Electric Distribution													
Gas Underground Storage	GD-AN												
	GD-OR												
Total Gas Underground St													
Gas Distribution	GD-AN												
	GD-ID												
	GD-WA												
	GD-OR												
Total Gas Distribution													
General Plant	ED-AN												
	ED-ID												
	ED-WA												
	CD-AA	7.4											
	CD-AN	9.4											
	CD-ID	9											
	CD-WA	9											
	GD-AA	8.4											
	GD-AN	4											
	GD-ID												
	GD-WA												
	GD-OR												
Total General Plant													
Total Accumulated Depreci													

Allocation Ratios: Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED DEPRECIATION For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	Report ID: G-ADEP-12A
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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:
GAS-NORTH ACCUMULATED AMORTIZATION		GA-AMT-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	System	Assigned or Total	Assigned or to Electric	Assigned or to Gas-North	Assigned or to Gas-South	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
Production/Transmission									
Franchises (302000)	ED-A								
Misc Intangible PIt (303000)	ED-A								
Total Production/Transmission									
Distribution									
Franchises (302000)	ED-M								
Misc Intangible PIt (303000)	ED-M								
Total Distribution									
General Plant - 303000									
7,4	CD-A								
9,4	CD-A								
	CD-I								
	ED-A								
	ED-IT								
	ED-V								
8,4	GD-A								
4	GD-A								
	GD-C								
Total General Plant - 303000									
Miscellaneous IT Intangible Plant - 3031XX									
7,4	CD-A								
9,4	CD-A								
	CD-I								
	ED-A								
	ED-IT								
	ED-V								
8,4	GD-A								
4	GD-A								
	GD-C								
Total Miscellaneous IT Intangible Plant - 30									
Gas Underground Storage									
1	GD-A								
Total Gas Underground Storage									
General Plant - 390200, 396200									
7,4	CD-A								
9	CD-I								
9	CD-								
4	ED-A								
	ED-M								
	GD-								
	GD-C								
Total General Plant - 390200, 396200									
Total Accumulated Amortization									

Allocation Ratios: Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

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



RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A
 AVISTA UTILITIES
 Gas-North Copy

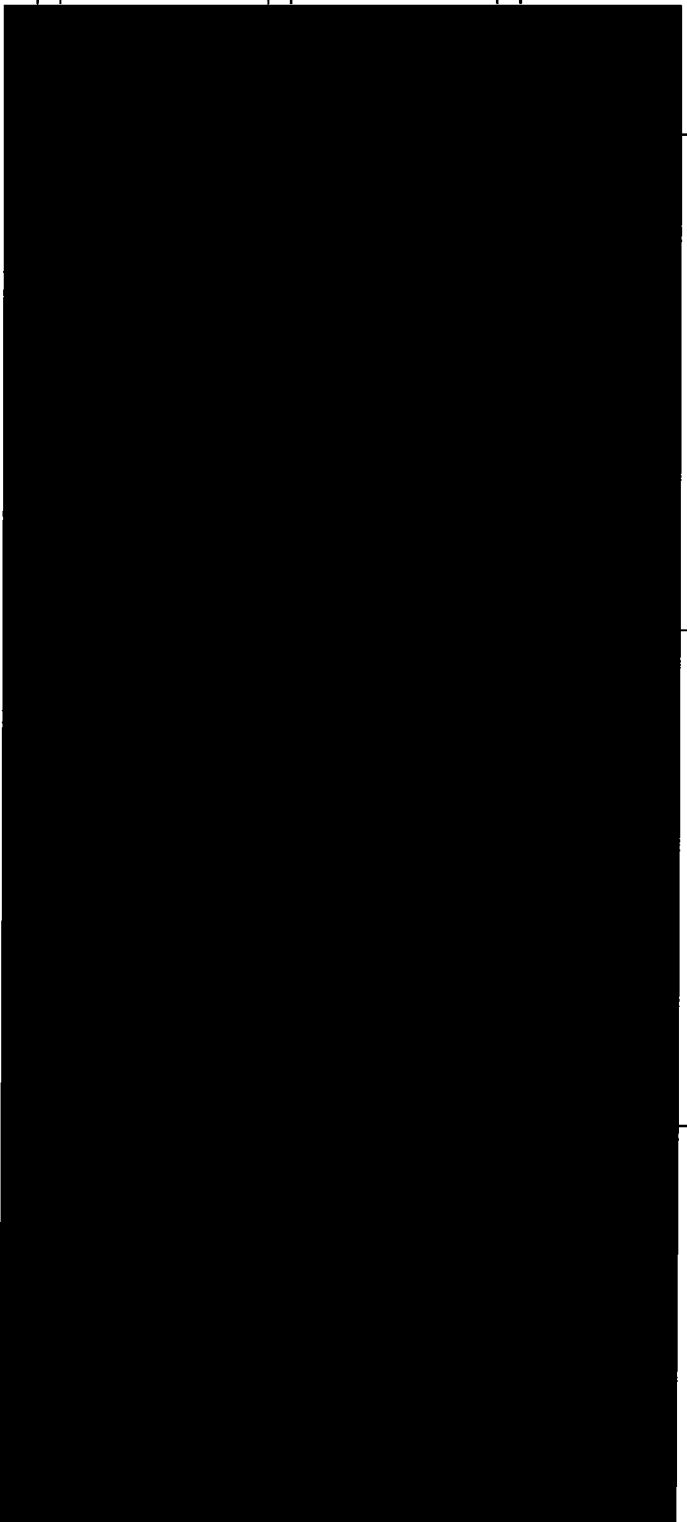
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
***** ELECTRIC *****														
99	389XXX	Land & Land Rights												
		ED-WA / ID / AN												
		GD-WA / ID / AN												
		GD-OR / AS												
		GD-AA												
		CD-AA												
		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
***** GAS NORTH *****														
99	390XXX	Structures & Improvements												
		ED-WA / ID / AN												
		GD-WA / ID / AN												
		GD-OR / AS												
		GD-AA												
		CD-AA												
		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
***** OREGON GAS *****														
99	391XXX	Office Furniture & Equipment												
		ED-WA / ID / AN												
		GD-WA / ID / AN												
		GD-OR / AS												
		GD-AA												
		CD-AA												
		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
99	392XXX	Transportation Equipment												
		ED-WA / ID / AN												
		GD-WA / ID / AN												
		GD-OR / AS												
		GD-AA												
		CD-AA												
		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equi												
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
COMMON GENERAL PLANT
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID: C-GPL-12A
 AVISTA UTILITIES
 Gas-North Copy

Ref/Basis Account Description Total Direct-WA Direct-ID Allocated Total Direct-WA Direct-ID Allocated Total Direct-OR Allocated Total

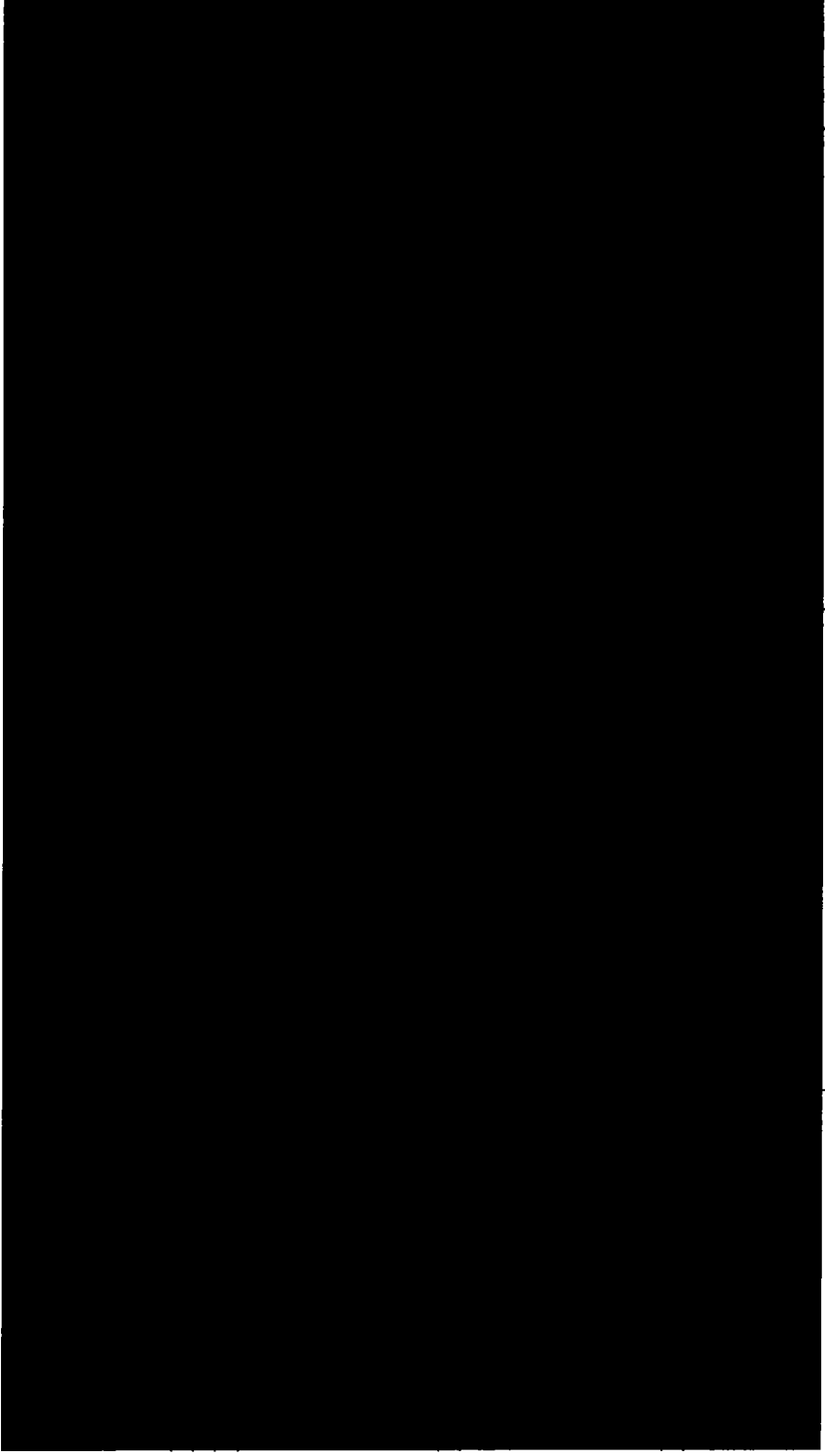
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
396XXX		Power Operated Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
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-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
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
C-PL-12A

AVISTA UTILITIES
 Gas-North Copy

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

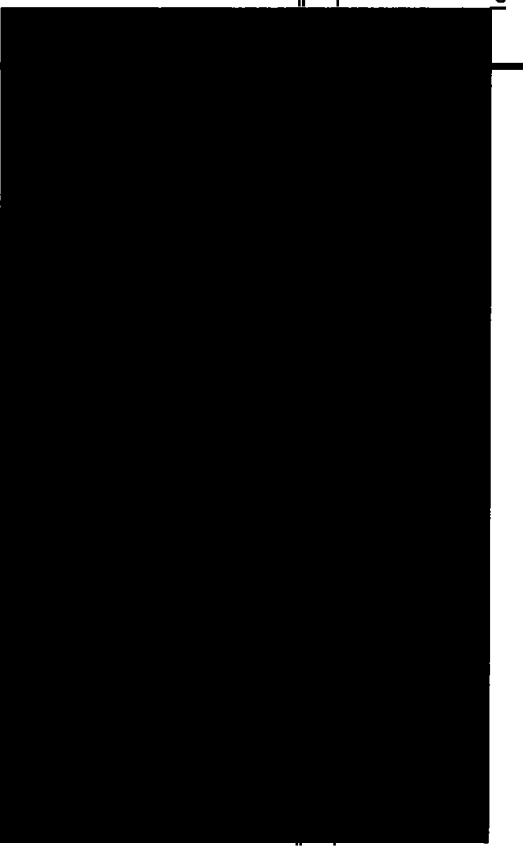
ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Oregon 4-Factor
 G-ALL 8 Gas North/Oregon 4-Factor
 G-ALL 9 Elec/Gas North 4-Factor
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES
Gas-North Copy

Ref/Basis Account Description Total Electric Gas North Oregon Gas

7	282900	CD-AA	Deferred FIT - Common Plant (For Report Ap			
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
COMMON WORKING CAPITAL
 For Twelve Months Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description

	Washington	Idaho	Oregon	Total	***** ELECTRIC ***** Washington	Idaho	***** GAS NORTH ***** Washington	Idaho	*GAS SOUTH* 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									
<u>TOTAL</u>									

ALLOCATION RATIOS:

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

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas