

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# FERC FINANCIAL REPORT

## FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)**

Avista Corporation

**Year/Period of Report**

**End of** 2016/Q4

# INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

## GENERAL INFORMATION

### I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

### III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_, we have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/forms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/forms.asp#3Q-gas>.

#### **IV. When to Submit:**

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18<sup>th</sup> of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

**V. Where to Send Comments on Public Reporting Burden.**

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

#### DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

### **General Penalties**

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

## REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

## IDENTIFICATION

01 Exact Legal Name of Respondent Avista Corporation		02 Year/Period of Report End of <u>2016/Q4</u>
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /		
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 1411 East Mission Avenue, Spokane, WA 99207		
05 Name of Contact Person Ryan L. Krasselt		06 Title of Contact Person VP, Controller, Prin. Acctg
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 1411 East Mission Avenue, Spokane, WA 99207		
08 Telephone of Contact Person, <i>Including Area Code</i> (509) 495-2273	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 03/31/2017

## ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Ryan L. Krasselt	03 Signature  Ryan L. Krasselt	04 Date Signed <i>(Mo, Da, Yr)</i> 03/31/2017
02 Title VP, Controller, Prin. Acctg Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	N/A
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	N/A
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	N/A
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	N/A
24	Extraordinary Property Losses	230	N/A
25	Unrecovered Plant and Regulatory Study Costs	230	N/A
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule  (a)	Reference Page No. (b)	Remarks  (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	N/A
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	N/A
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
49	Transmission of Electricity by ISO/RTOs	331	N/A
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	N/A
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	
64	Hydroelectric Generating Plant Statistics	406-407	
65	Pumped Storage Generating Plant Statistics	408-409	N/A
66	Generating Plant Statistics Pages	410-411	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports Check appropriate box: <input checked="" type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>R. Krasselt, Vice President, Controller, and Principal Accounting Officer  1411 E. Mission Avenue  Spokane, WA 99207</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Washington, Incorporated March 15, 1889</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric service in the states of Washington, Idaho, and Montana  Natural gas service in the states of Wasington, Idaho, and Oregon</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged:  (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

**Definitions**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Avista Capital, Inc.	Parent company to the	100	
2		Company's subsidiaries.		
3				
4	Avista Development, Inc.	Maintains an investment	100	Subsidiary of
5		portfolio of real estate and		Avista Capital
6		other investments.		
7				
8	Avista Energy, Inc.	Inactive	100	Subsidiary of
9				Avista Capital
10				
11	Pentzer Corporation	Parent company of Bay Area	100	Subsidiary of
12		Manufacturing and Pentzer		Avista Capital
13		Venture Holdings.		
14				
15	Pentzer Venture Holdings II, Inc.	Inactive	100	Subsidiary of
16				Pentzer Corporation
17				
18	Bay Area Manufacturing, Inc.	Holding Company	100	Subsidiary of
19				Pentzer Corporation
20				
21	Advanced Manufacturing and Development, Inc.	Performs custom sheet metal	82.95	Subsidiary of
22	dba Metalfx	manufacturing of electronic		Bay Area
23		enclosures, parts and systems		Manufacturing.
24		for the computer, telecom and		
25		medical industries. AM&D		
26		also has a wood products		
27		division.		

**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

**Definitions**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1				
2	Avista Capital II	An affiliated business trust	100	Affiliate of
3		formed by the Company.		Avista Corp.
4		Issued Pref. Trust Securities		
5				
6	Avista Northwest Resources, LLC	Formed in 2009 to own	100	Affiliate of
7		an interest in a venture		Avista Capital
8		fund investment		
9				
10	Steam Plant Square, LLC	Commercial office and retail	85	Affiliate of
11		leasing.		Avista Development
12				
13	Courtyard Office Center, LLC	Commercial office and retail	100	Affiliate of
14		leasing.		Avista Development
15				
16	Steam Plant Brew Pub, LLC	Restaurant operations	85	Affiliate of Steam
17				Plant Square, LLC
18				
19	Salix	Formed in 2014 to explore	100	Subsidiary of
20		markets that could be served		Avista Capital
21		with Liquefied Natural Gas		
22		mostly in Western N. America		
23				
24	Alaska Energy and Resources Company (AERC)	Parent company of Alaska	100	Subsidiary of
25		operations.		Avista Corp.
26				
27	Alaska Electric Light and Power Company	Utility operations based in	100	Subsidiary of

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1		the City and Borough of		AERC
2		Juneau, AK		
3				
4	AJT Mining Properties, Inc.	Inactive mining company	100	Subsidiary of
5		holding certain properties in		AERC
6		the City and Borough of		
7		Juneau, AK		
8				
9	Snettisham Electric Company	Holds certain rights to	100	Subsidiary of
10		purchase the Snettisham		AERC
11		Hydroelectric project in the		
12		City and Borough of		
13		Juneau, AK		
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 103.2 Line No.: 15 Column: a**

Spokane Energy was dissolved as of July 2015.

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
OFFICERS					
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1	Chairman of the Board, President	S. L. Morris	796,922		
2	and Chief Executive Officer				
3					
4	Senior Vice President, Chief Financial Officer,	M. T. Thies	411,452		
5	and Treasurer				
6					
7	Sr Vice President, General Counsel, Chief Compliance	M. M. Durkin	355,155		
8	Officer, and Corporate Secretary (effective 5/16/2016)				
9					
10	Senior Vice President and Chief Human Resources Officer,	K. S. Feltes	322,846		
11	(effective 5/16/2016)				
12					
13	Senior Vice President and Environmental	D. P. Vermillion	396,384		
14	Compliance Officer, President of Avista Utilities				
15					
16	Senior Vice President, responsible for Energy	J. R. Thackston	297,385		
17	Resources				
18					
19	Vice President, Controller, and	R. L. Krasselt	172,839		
20	Principal Accounting Officer				
21					
22	Vice President, Chief Information Officer, and	J. M. Kensok	255,155		
23	Chief Security Officer				
24					
25	Vice President and Chief Counsel for Regulatory	D. J. Meyer	276,462		
26	and Governmental Affairs				
27					
28	Vice President, responsible for State and Federal	K. O. Norwood	257,692		
29	Regulation				
30					
31	Vice President, responsible for Customer Solutions	K. J. Christie	252,308		
32					
33	Vice President, responsible for Energy Delivery	H. L. Rosentrater	246,601		
34					
35	Vice President and Chief Strategy Officer	E. D. Schlect	247,537		
36					
37	Vice President, and	R. D. Woodworth	147,385		
38	President, Avista Development (retired 8/1/2016)				
39					
40					
41					
42					
43					
44					

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.					
Line No.	Name (and Title) of Director (a)			Principal Business Address (b)	
1	Scott L. Morris**			1411 E. Mission Ave., Spokane, WA, 99202	
2	(Chairman of the Board, President & CEO)				
3					
4	Erik J. Anderson			3720 Carillon Point, Kirkland, WA 98033	
5					
6	Kristianne Blake***			12605 N. Eagle Bluff Lane, Spokane, WA 99208	
7					
8	Donald C. Burke			16 Ivy Court, Langhorne, PA 19047	
9					
10	John F. Kelly***			851 Georgia Ave., Winter Park, FL 33143	
11					
12	Heidi B. Stanley			P.O. Box 2884, Spokane, WA 99220	
13					
14	R. John Taylor***			111 Main Street, Lewiston, ID 83501	
15					
16	Marc F. Racicot			28013 Swan Cove Dr., Big Fork, MT 59911	
17					
18	Rebecca A. Klein			611 S. Congress Ave., Suite 125, Austin, TX 78704	
19					
20	Janet D. Widmann			26 Sanford Ln., Lafayette, CA 94549	
21					
22	Scott H. Maw (effective 8/1/2016)			2401 Utah Ave. S., Suite 800, Seattle, WA 98134	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

<p align="center"><b>INFORMATION ON FORMULA RATES</b></p> <p align="center">FERC Rate Schedule/Tariff Number   FERC Proceeding</p>
--

Does the respondent have formula rates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
---	--

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**INFORMATION ON FORMULA RATES**  
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	--

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
--	---	--	--

<p align="center"><b>INFORMATION ON FORMULA RATES</b></p> <p align="center">Formula Rate Variances</p>
--

- |   |
|---|
| <p>1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.</p> <p>2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.</p> <p>3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.</p> <p>4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.</p> |
|---|

Line No.	Page No(s).	Schedule	Column	Line No
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> <li>Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</li> <li>Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</li> <li>Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</li> <li>Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</li> <li>Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</li> <li>Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</li> <li>Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</li> <li>State the estimated annual effect and nature of any important wage scale changes during the year.</li> <li>State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</li> <li>Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</li> <li>(Reserved.)</li> <li>If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</li> <li>Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</li> <li>In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</li> </ol>			
PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. None
4. None
5. None

6. Avista Corp. has a committed line of credit with various financial institutions in the total amount of \$400.0 million. A two-year option was exercised by the Company in May 2016 to extend the maturity of the facility agreement to April 2021.

Balances outstanding (including letters of credit) under the Company's revolving committed lines of credit were as follows as of December 31, 2016 and December 31, 2015 (dollars in thousands):

	December 31, 2016	December 31, 2015
Balance outstanding at end of period	\$120,000	\$105,000
Letters of credit outstanding at end of period	\$34,353	\$44,595

In August 2016, Avista Corp. entered into a term loan agreement with a commercial bank in the amount of \$70.0 million with a maturity date of December 30, 2016. Loans under this agreement were unsecured and had a variable annual interest rate. The Company borrowed the entire \$70.0 million available under this agreement, which was used to repay a portion of the \$90.0 million in first mortgage bonds that matured in August 2016. This term loan was subsequently repaid in full in December using the proceeds from the first mortgage bonds issued in December 2016 (discussed below).

In December 2016, Avista Corp. issued and sold \$175.0 million of 3.54 percent first mortgage bonds due in 2051 pursuant to a bond purchase agreement with institutional investors in the private placement market. The total net proceeds from the sale of the bonds were used to repay the \$70.0 million term loan discussed above and to repay a portion of the borrowings outstanding under the Company's \$400.0 million committed line of credit. In connection with the execution of the bond purchase agreement, the Company cash-settled seven interest rate swap derivatives (notional aggregate amount of \$125.0 million) and paid a total of \$54.0 million. The debt issuance was approved by regulatory commissions as follows: UTC (Docket No. UE-151822 Order 01) IPUC (Case No. AVU-U-15-01 Order No. 33401) and the OPUC (Docket UF 4294 Order No. 15-305).

7. None

8. Average annual wage increases were 2.5% for non-exempt employees effective February 22, 2016. Average annual wage increases were 3.0% for exempt employees effective February 22, 2016. Officers received average increases of 5.7% effective February 22, 2016. Certain bargaining unit employees received increases of 3.0% effective March 26, 2016.

9. Reference is made to Note 16 of the Notes to Financial Statements.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

10. None

11. Reserved

12. See page 123 of this report.

13. On May 16, 2016 Marian Durkin was named Corporate Secretary, in addition to her current role as Senior Vice President, General Counsel and Chief Compliance Officer. The former Corporate Secretary, Karen Feltes, will retain her previous responsibilities as Senior Vice President and Chief Human Resources Officer and continue to serve as the lead executive for the Board of Directors Compensation and Organization Committee.

On June 30, 2016, Avista Corp.'s Board of Directors decided to increase the number of board members from 10 to 11 and elected Scott H. Maw to fill the vacancy and serve as a director on the board effective August 1, 2016.

On July 31, 2016, Roger Woodworth, Vice President of Avista Corp. retired.

14. Proprietary capital is not less than 30 percent.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/31/2017	End of 2016/Q4

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	5,304,257,392	4,923,194,978
3	Construction Work in Progress (107)	200-201	144,751,274	190,108,665
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,449,008,666	5,113,303,643
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,770,511,420	1,680,907,938
6	Net Utility Plant (Enter Total of line 4 less 5)		3,678,497,246	3,432,395,705
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,678,497,246	3,432,395,705
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		6,992,076	6,992,076
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		3,058,415	2,740,379
19	(Less) Accum. Prov. for Depr. and Amort. (122)		211,651	201,768
20	Investments in Associated Companies (123)		11,547,000	11,547,000
21	Investment in Subsidiary Companies (123.1)	224-225	161,804,156	157,515,280
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		6,945,185	23,760,324
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		13,611,799	20,755,670
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		5,356,765	22,687
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		202,111,669	216,139,572
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		1,373,667	2,074,149
36	Special Deposits (132-134)		7,540,762	14,430,708
37	Working Fund (135)		1,138,883	691,896
38	Temporary Cash Investments (136)		22,854	204,231
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		172,903,052	160,488,098
41	Other Accounts Receivable (143)		4,163,026	5,500,743
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		4,961,486	4,469,344
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		462,036	469,096
45	Fuel Stock (151)	227	3,566,367	3,293,585
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	37,423,657	33,931,771
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/31/2017	End of 2016/Q4

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	-86	0
55	Gas Stored Underground - Current (164.1)		8,029,020	12,774,487
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		14,459,235	10,580,934
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		107,608	39,738
60	Rents Receivable (172)		1,429,562	1,749,949
61	Accrued Utility Revenues (173)		0	0
62	Miscellaneous Current and Accrued Assets (174)		537,127	527,051
63	Derivative Instrument Assets (175)		10,644,436	706,117
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		5,356,765	22,687
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		253,482,955	242,970,522
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		11,690,512	11,527,001
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	622,464,411	573,031,070
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	467,080
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		13,933	527
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	43,850,403	26,759,597
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		13,699,992	15,520,432
82	Accumulated Deferred Income Taxes (190)	234	147,354,707	136,036,119
83	Unrecovered Purchased Gas Costs (191)		-30,819,635	-17,880,236
84	Total Deferred Debits (lines 69 through 83)		808,254,323	745,461,590
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,949,338,269	4,643,959,465

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,052,578,756	984,603,843
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	-9,506,476	-9,506,476
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	-32,208,771	-29,238,213
11	Retained Earnings (215, 215.1, 216)	118-119	582,156,946	536,821,476
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-1,143,222	-5,881,619
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-7,567,509	-6,649,771
16	Total Proprietary Capital (lines 2 through 15)		1,648,727,266	1,528,625,666
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,621,700,000	1,536,700,000
19	(Less) Reaquired Bonds (222)	256-257	83,700,000	83,700,000
20	Advances from Associated Companies (223)	256-257	51,547,000	51,547,000
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		168,783	177,666
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		960,522	1,134,563
24	Total Long-Term Debt (lines 18 through 23)		1,588,755,261	1,503,590,103
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		2,402,917	3,274,583
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		260,000	239,910
29	Accumulated Provision for Pensions and Benefits (228.3)		226,551,767	201,453,549
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		6,600,086	11,476,706
32	Long-Term Portion of Derivative Instrument Liabilities		41,994,092	52,248,445
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		15,514,534	15,996,704
35	Total Other Noncurrent Liabilities (lines 26 through 34)		293,323,396	284,689,897
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		120,000,000	105,000,000
38	Accounts Payable (232)		111,124,132	109,244,954
39	Notes Payable to Associated Companies (233)		5,634,684	22,177,680
40	Accounts Payable to Associated Companies (234)		37,625	18,798
41	Customer Deposits (235)		3,808,551	3,273,927
42	Taxes Accrued (236)	262-263	-16,431,293	7,186,818
43	Interest Accrued (237)		14,676,249	14,179,517
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.  
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.  
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.  
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.  
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)  
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.  
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,476,215,123	1,530,543,739		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	858,140,856	980,245,446		
5	Maintenance Expenses (402)	320-323	68,632,689	64,022,756		
6	Depreciation Expense (403)	336-337	130,221,417	122,488,709		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	26,554,225	21,544,004		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	99,047	99,047		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,541,927	1,619,427		
13	(Less) Regulatory Credits (407.4)		1,790,145	12,818,909		
14	Taxes Other Than Income Taxes (408.1)	262-263	96,218,096	95,109,798		
15	Income Taxes - Federal (409.1)	262-263	-37,366,331	5,601,404		
16	- Other (409.1)	262-263	379,481	919,149		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	102,646,826	65,371,809		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	1,622,706	2,423,024		
19	Investment Tax Credit Adj. - Net (411.4)	266	18,862,745	481,680		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,263,518,127	1,342,261,296		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		212,696,996	188,282,443		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,004,897,624	1,006,140,061	471,317,499	524,403,678			2
						3
523,294,682	567,238,063	334,846,174	413,007,383			4
53,468,423	50,148,482	15,164,266	13,874,274			5
101,769,331	95,895,130	28,452,086	26,593,579			6
						7
20,106,387	16,519,997	6,447,838	5,024,007			8
99,047	99,047					9
						10
						11
2,573,428	2,650,525	-31,501	-1,031,098			12
1,781,713	12,146,367	8,432	672,542			13
74,172,165	72,133,173	22,045,931	22,976,625			14
-34,063,947	10,884,847	-3,302,384	-5,283,443			15
365,911	936,622	13,570	-17,473			16
79,435,289	54,107,931	23,211,537	11,263,878			17
1,397,052	2,599,365	225,654	-176,341			18
18,887,909	511,740	-25,164	-30,060			19
						20
						21
						22
						23
						24
836,929,860	856,379,825	426,588,267	485,881,471			25
167,967,764	149,760,236	44,729,232	38,522,207			26

**STATEMENT OF INCOME FOR THE YEAR (continued)**

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		212,696,996	188,282,443		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		11,653,482	9,566,840		
35	Nonoperating Rental Income (418)		-939	-939		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	6,288,876	11,164,785		
37	Interest and Dividend Income (419)		2,719,465	645,403		
38	Allowance for Other Funds Used During Construction (419.1)		7,298,983	7,961,552		
39	Miscellaneous Nonoperating Income (421)			795,424		
40	Gain on Disposition of Property (421.1)		240,298	142,552		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		4,893,201	11,141,937		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		2,837,164	3,208,021		
46	Life Insurance (426.2)		2,589,159	3,079,994		
47	Penalties (426.3)		-64,096	70,316		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,788,417	1,625,650		
49	Other Deductions (426.5)		1,915,238	1,386,500		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,065,882	9,370,481		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	192,113	202,511		
53	Income Taxes-Federal (409.2)	262-263	-10,041,967	-715,329		
54	Income Taxes-Other (409.2)	262-263	-834,874	-886,632		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,585,996	1,006,935		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	322,781	5,704,734		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-9,421,513	-6,097,249		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		5,248,832	7,868,705		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		74,527,233	69,747,769		
63	Amort. of Debt Disc. and Expense (428)		458,080	419,914		
64	Amortization of Loss on Reaquired Debt (428.1)		2,941,399	3,004,198		
65	(Less) Amort. of Premium on Debt-Credit (429)		8,883	8,883		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		766,389	605,274		
68	Other Interest Expense (431)		4,386,030	2,636,227		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,352,527	3,480,392		
70	Net Interest Charges (Total of lines 62 thru 69)		80,717,721	72,924,107		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		137,228,107	123,227,041		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		137,228,107	123,227,041		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		517,393,547	492,987,406
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Repurchases from common stock			( 1,488,991)
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			( 1,488,991)
16	Balance Transferred from Income (Account 433 less Account 418.1)		130,939,231	112,062,256
17	Appropriations of Retained Earnings (Acct. 436)			
18	Excess Earnings		-4,441,571	( 5,158,174)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-4,441,571	( 5,158,174)
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-87,154,241	( 82,396,801)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-87,154,241	( 82,396,801)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		1,550,480	1,387,851
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		558,287,446	517,393,547
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39			23,869,500	19,427,929
40				



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	137,228,107	123,227,041
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	155,162,338	138,235,780
5	Amortization of Deferred Power and Natural Gas Costs	16,834,990	21,357,796
6	Amortization of Debt Expense	3,390,597	3,415,229
7	Amortization of Investment in Exchange Power	2,450,031	2,450,031
8	Deferred Income Taxes (Net)	102,361,230	53,931,102
9	Investment Tax Credit Adjustment (Net)	18,862,744	481,680
10	Net (Increase) Decrease in Receivables	-16,916,930	-3,884,715
11	Net (Increase) Decrease in Inventory	980,885	12,267,853
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-26,152,468	6,880,543
14	Net (Increase) Decrease in Other Regulatory Assets	-38,029,474	-4,114,779
15	Net Increase (Decrease) in Other Regulatory Liabilities	2,936,022	2,007,784
16	(Less) Allowance for Other Funds Used During Construction	7,298,983	7,961,552
17	(Less) Undistributed Earnings from Subsidiary Companies	6,288,876	11,164,785
18	Other (provide details in footnote):	36,012,182	4,382,761
19	Allowance for Doubtful Accounts	6,000,000	5,749,995
20	Changes in Other Non-Current Assets and Liabilities	4,190,684	5,891,691
21	Cash Paid for Settlement of Interest Rate Swaps	-53,966,197	
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	337,756,882	353,153,455
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-390,690,230	-381,174,406
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-390,690,230	-381,174,406
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	1,288,524	272,897
38	Federal and State Grant Payments Received	512,000	2,730,166
39	Investments in and Advances to Assoc. and Subsidiary Companies	-16,517,110	12,185,571
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43	Cash Paid for Acquisition		-94,643
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48	Restricted Cash	-25,425	-62,284
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Changes in Other Property and Investments	-8,915,799	-7,992,961
55	Dividends Received from Subsidiaries	2,000,000	2,000,000
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-412,348,040	-372,135,660
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	245,000,000	100,000,000
62	Preferred Stock		
63	Common Stock	66,952,672	1,559,840
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	15,000,000	
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	326,952,672	101,559,840
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-160,871,667	-734,802
74	Preferred Stock		
75	Common Stock		-2,919,781
76	Other (provide details in footnote):	-3,072,433	-10,977,248
77	Debt Issuance Costs	-1,698,045	-593,969
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-87,154,241	-82,396,801
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	74,156,286	3,937,239
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-434,872	-15,044,966
87			
88	Cash and Cash Equivalents at Beginning of Period	2,970,276	18,015,242
89			
90	Cash and Cash Equivalents at End of period	2,535,404	2,970,276

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 18 Column: b**

Power and natural gas deferrals	1,408,987
Change in special deposits	10,712,388
Change in other current assets	(3,635,861)
Non-cash stock compensation	7,890,705
Amortization of Spokane Energy contract	14,694,374
Change in Coyote Springs 2 O&M LTSA	4,705,259
Preliminary survey and investigation costs	467,080
Gain on sale of property and equipment	(240,297)
Other	9,547

**Schedule Page: 120 Line No.: 18 Column: c**

Power and natural gas deferrals	1,121,287
Change in special deposits	(13,301,265)
Change in other current assets	2,856,640
Non-cash stock compensation	6,913,619
Amortization of Spokane Energy contract	9,499,494
Change in Coyote Springs 2 O&M LTSA	(2,260,661)
Preliminary survey and investigation costs	(301,214)
Gain on sale of property and equipment	(142,552)
Other	(2,587)

**Schedule Page: 120 Line No.: 76 Column: b**

Payment of minimum tax withholdings for share-based payment awards	(3,072,433)
---	-------------

**Schedule Page: 120 Line No.: 76 Column: c**

Excess tax benefits	180,431
Payment of minimum withholdings for share based payment awards	(1,831,679)
Cash paid for settlement of interest rate swaps	(9,326,000)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	------------------------------	---

<p align="center">NOTES TO FINANCIAL STATEMENTS</p> <p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *Nature of Business*

Avista Corp. (the Company) is primarily an electric and natural gas utility with certain other business ventures. Avista Corp. provides electric distribution and transmission, and natural gas distribution services in parts of eastern Washington and northern Idaho. Avista Corp. also provides natural gas distribution service in parts of northeastern and southwestern Oregon. Avista Corp. has electric generating facilities in Washington, Idaho, Oregon and Montana. Avista Corp. also supplies electricity to a small number of customers in Montana, most of whom are employees who operate Avista Corp.'s Noxon Rapids generating facility.

AERC is a wholly-owned subsidiary of Avista Corp. The primary subsidiary of AERC is AEL&P, which comprises Avista Corp.'s regulated utility operations in Alaska. AERC was acquired by Avista Corp. on July 1, 2014 and there are no AERC earnings included in the overall results of Avista Corp. prior to that date. See Note 3 for information regarding the acquisition of AERC.

Avista Capital, a wholly owned non-regulated subsidiary of Avista Corp., is the parent company of all of the subsidiary companies except AERC (and its subsidiaries). During the first half of 2014 and prior, Avista Capital's subsidiaries included Ecova, which was an 80.2 percent owned subsidiary prior to its disposition on June 30, 2014. See Note 4 for information regarding the disposition of Ecova.

#### *Basis of Reporting*

The financial statements include the assets, liabilities, revenues and expenses of the Company and have been prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, the Company accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by U.S. GAAP. The accompanying financial statements include the Company's proportionate share of utility plant and related operations resulting from its interests in jointly owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt (2) assets and liabilities for cost of removal of assets, (3) assets held for sale, (4) regulatory assets and liabilities, (5) deferred income taxes associated with accounts other than utility property, plant and equipment, (6) comprehensive income, (7) unamortized debt issuance costs and (8) operating revenues and resource costs associated with settled energy contracts that are "booked out" (not physically delivered).

#### *Use of Estimates*

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported for assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include:

- determining the market value of energy commodity derivative assets and liabilities,
- pension and other postretirement benefit plan obligations,
- contingent liabilities,
- goodwill impairment testing,
- recoverability of regulatory assets, and
- unbilled revenues.

Changes in these estimates and assumptions are considered reasonably possible and may have a material effect on the financial

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

statements and thus actual results could differ from the amounts reported and disclosed herein.

### ***System of Accounts***

The accounting records of the Company's utility operations are maintained in accordance with the uniform system of accounts prescribed by the FERC and adopted by the state regulatory commissions in Washington, Idaho, Montana and Oregon.

### ***Regulation***

The Company is subject to state regulation in Washington, Idaho, Montana and Oregon. The Company is also subject to federal regulation primarily by the FERC, as well as various other federal agencies with regulatory oversight of particular aspects of its operations.

### ***Operating Revenues***

Operating revenues related to the sale of energy are recorded when service is rendered or energy is delivered to customers. The determination of the energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, the amount of energy delivered to customers since the date of the last meter reading is estimated and the corresponding unbilled revenue is estimated and recorded. Our estimate of unbilled revenue is based on:

- the number of customers,
- current rates,
- meter reading dates,
- actual native load for electricity,
- actual throughput for natural gas, and
- electric line losses and natural gas system losses.

Any difference between actual and estimated revenue is automatically corrected in the following month when the actual meter reading and customer billing occurs.

Accounts receivable includes unbilled energy revenues of the following amounts as of December 31 (dollars in thousands):

	2016	2015
Unbilled accounts receivable	\$ 69,544	\$ 59,405

### ***Depreciation***

For utility operations, depreciation expense is estimated by a method of depreciation accounting utilizing composite rates for utility plant. Such rates are designed to provide for retirements of properties at the expiration of their service lives. For utility operations, the ratio of depreciation provisions to average depreciable property was as follows for the years ended December 31:

	2016	2015
Ratio of depreciation to average depreciable property	3.11%	3.09%

The average service lives for the following broad categories of utility plant in service are (in years):

	Avista Corp.
Electric thermal/other production	41
Hydroelectric production	78
Electric transmission	57

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Electric distribution	35
Natural gas distribution property	45
Other shorter-lived general plant	9

### ***Taxes Other Than Income Taxes***

Taxes other than income taxes include state excise taxes, city occupational and franchise taxes, real and personal property taxes and certain other taxes not based on income. These taxes are generally based on revenues or the value of property. Utility related taxes collected from customers (primarily state excise taxes and city utility taxes) are recorded as operating revenue and expense. Taxes other than income taxes consisted of the following items for the years ended December 31 (dollars in thousands):

	2016	2015
Utility related taxes	\$ 56,286	\$ 57,716
Property taxes	38,505	35,948
Other taxes	1,619	1,648
Total	\$ 96,410	\$ 95,312

### ***Allowance for Funds Used During Construction***

AFUDC represents the cost of both the debt and equity funds used to finance utility plant additions during the construction period. As prescribed by regulatory authorities, AFUDC is capitalized as a part of the cost of utility plant. The debt component of AFUDC is credited against total interest expense in the Statements of Income in the line item "capitalized interest." The equity component of AFUDC is included in the Statement of Income in the line item "other income-net." The Company is permitted, under established regulatory rate practices, to recover the capitalized AFUDC, and a reasonable return thereon, through its inclusion in rate base and the provision for depreciation after the related utility plant is placed in service. Cash inflow related to AFUDC does not occur until the related utility plant is placed in service and included in rate base. The effective AFUDC rate was the following for the years ended December 31:

	2016	2015
Effective AFUDC rate	7.29%	7.32%

### ***Income Taxes***

Deferred income tax assets represent future income tax deductions the Company expects to utilize in future tax returns to reduce taxable income. Deferred income tax liabilities represent future taxable income the Company expects to recognize in future tax returns. Deferred tax assets and liabilities arise when there are temporary differences resulting from differing treatment of items for tax and accounting purposes (such as depreciation). A deferred income tax asset or liability is determined based on the enacted tax rates that will be in effect when the temporary differences between the financial statement carrying amounts and tax basis of existing assets and liabilities are expected to be reported in the Company's consolidated income tax returns. The deferred income tax expense for the period is equal to the net change in the deferred income tax asset and liability accounts from the beginning to the end of the period. The effect on deferred income taxes from a change in tax rates is recognized in income in the period that includes the enactment date unless a regulatory order specifies deferral of the effect of the change in tax rates over a longer period of time. The Company establishes a valuation allowance when it is more likely than not that all, or a portion, of a deferred tax asset will not be realized. Deferred income tax liabilities and regulatory assets are established for income tax benefits flowed through to customers. The Company did not incur any penalties on income tax positions in 2016 or 2015. The Company would recognize interest accrued related to income tax positions as interest expense and any penalties incurred as income deductions.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Stock-Based Compensation***

The Company currently issues three types of stock-based compensation awards - restricted shares, market-based awards and performance-based awards. Historically, these stock compensation awards have not been material to the Company's overall financial results. Compensation cost relating to share-based payment transactions is recognized in the Company's financial statements based on the fair value of the equity or liability instruments issued and recorded over the requisite service period.

The Company recorded stock-based compensation expense (included in other operating expenses) and income tax benefits in the Statements of Income of the following amounts for the years ended December 31 (dollars in thousands):

	2016	2015
Stock-based compensation expense	\$ 7,891	\$ 6,914
Income tax benefits (1)	4,359	2,420

- (1) Income tax benefits for 2016 include \$1.6 million associated with excess tax benefits on settled share-based employee payments. The excess tax benefits were recognized in the Statement of Income for 2016 due to the adoption of ASU 2016-09, effective January 1, 2016. See Note 2 for further discussion.

Restricted share awards vest in equal thirds each year over a three-year period and are payable in Avista Corp. common stock at the end of each year if the service condition is met. In addition to the service condition, the Company must meet a return on equity target in order for the Chief Executive Officer's restricted shares to vest. Restricted stock is valued at the close of market of the Company's common stock on the grant date.

Total Shareholder Return (TSR) awards are market-based awards and Cumulative Earnings Per Share (CEPS) awards are performance awards. CEPS awards were first granted in 2014. Both types of awards vest after a period of three years and are payable in cash or Avista Corp. common stock at the end of the three-year period. The method of settlement is at the discretion of the Company and historically the Company has settled these awards through issuance of Avista Corp. common stock and intends to continue this practice. Both types of awards entitle the recipients to dividend equivalent rights, are subject to forfeiture under certain circumstances, and are subject to meeting specific market or performance conditions. Based on the level of attainment of the market or performance conditions, the amount of cash paid or common stock issued will range from 0 to 200 percent of the initial awards granted. Dividend equivalent rights are accumulated and paid out only on shares that eventually vest and have met the market and performance conditions.

For both the TSR awards and the CEPS awards, the Company accounts for them as equity awards and compensation cost for these awards is recognized over the requisite service period, provided that the requisite service period is rendered. For TSR awards, if the market condition is not met at the end of the three-year service period, there will be no change in the cumulative amount of compensation cost recognized, since the awards are still considered vested even though the market metric was not met. For CEPS awards, at the end of the three-year service period, if the internal performance metric of cumulative earnings per share is not met, all compensation cost for these awards is reversed as these awards are not considered vested.

The fair value of each TSR award is estimated on the date of grant using a statistical model that incorporates the probability of meeting the market targets based on historical returns relative to a peer group. The estimated fair value of the equity component of CEPS awards was estimated on the date of grant as the share price of Avista Corp. common stock on the date of grant, less the net present value of the estimated dividends over the three-year period.

The following table summarizes the number of grants, vested and unvested shares, earned shares (based on market metrics), and other pertinent information related to the Company's stock compensation awards for the years ended December 31:

	2016	2015
<b>FERC FORM NO. 1 (ED. 12-88)</b>		
Page 123.4		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Restricted Shares

Shares granted during the year	58,610	58,302
Shares vested during the year	(52,385)	(60,379))
Unvested shares at end of year	109,806	106,091
Unrecognized compensation expense at end of year (in thousands)	\$ 1,853	\$ 1,705

### TSR Awards

TSR shares granted during the year	116,435	116,435
TSR shares vested during the year	(111,665)	(171,334))
TSR shares earned based on market metrics	132,887	222,734
Unvested TSR shares at end of year	222,228	223,697
Unrecognized compensation expense (in thousands)	\$ 3,409	\$ 3,219

### CEPS Awards

CEPS shares granted during the year	57,521	58,259
CEPS shares vested during the year	(55,835)	—
CEPS shares earned based on market metrics	90,460	—
Unvested CEPS shares at end of year	110,452	111,887
Unrecognized compensation expense (in thousands)	\$ 1,671	\$ 1,840

Outstanding TSR and CEPS share awards include a dividend component that is paid in cash. This component of the share grants is accounted for as a liability award. These liability awards are revalued on a quarterly basis taking into account the number of awards outstanding, historical dividend rate, the change in the value of the Company's common stock relative to an external benchmark (TSR awards only) and the amount of CEPS earned to date compared to estimated CEPS over the performance period (CEPS awards only). Over the life of these awards, the cumulative amount of compensation expense recognized will match the actual cash paid. As of December 31, 2016 and 2015, the Company had recognized cumulative compensation expense and a liability of \$1.5 million, respectively, related to the dividend component on the outstanding and unvested share grants.

### Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Company considers all temporary investments with a maturity of three months or less when purchased to be cash equivalents.

### Allowance for Doubtful Accounts

The Company maintains an allowance for doubtful accounts to provide for estimated and potential losses on accounts receivable. The Company determines the allowance for utility and other customer accounts receivable based on historical write-offs as compared to accounts receivable and operating revenues. Additionally, the Company establishes specific allowances for certain individual accounts.

### Utility Plant in Service

The cost of additions to utility plant in service, including an allowance for funds used during construction and replacements of units of property and improvements, is capitalized. The cost of depreciable units of property retired plus the cost of removal less salvage is charged to accumulated depreciation.

### Asset Retirement Obligations

The Company records the fair value of a liability for an ARO in the period in which it is incurred. When the liability is initially

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

recorded, the associated costs of the ARO are capitalized as part of the carrying amount of the related long-lived asset. The liability is accreted to its present value each period and the related capitalized costs are depreciated over the useful life of the related asset. In addition, if there are changes in the estimated timing or estimated costs of the AROs, adjustments are recorded during the period new information becomes available as an increase or decrease to the liability, with the offset recorded to the related long-lived asset. Upon retirement of the asset, the Company either settles the ARO for its recorded amount or incurs a gain or loss. The Company records regulatory assets and liabilities for the difference between asset retirement costs currently recovered in rates and AROs recorded since asset retirement costs are recovered through rates charged to customers (see Note 7 for further discussion of the Company's asset retirement obligations).

### ***Goodwill***

Goodwill arising from acquisitions represents the future economic benefit arising from other assets acquired in a business combination that are not individually identified and separately recognized. The Company evaluates goodwill for impairment using a qualitative analysis (Step 0) for AEL&P and a combination of discounted cash flow models and a market approach for the other subsidiaries on at least an annual basis or more frequently if impairment indicators arise. The Company completed its annual evaluation of goodwill for potential impairment as of November 30, 2016 and determined that goodwill was not impaired at that time. While, the Company does not have any goodwill amounts recorded on its FERC balance sheets, it does have goodwill at its subsidiaries and the amounts for goodwill are reflected in the investment in subsidiary companies.

The following amounts were recorded as goodwill at the subsidiary companies and reflected through the investment in subsidiary companies on the FERC balance sheets (dollars in thousands):

	AEL&P	Other	Accumulated Impairment Losses	Total
Balance as of the December 31, 2015	\$ 52,426	\$ 12,979	\$ (7,733)	\$ 57,672
Balance as of the December 31, 2016	\$ 52,426	\$ 12,979	\$ (7,733)	\$ 57,672

Accumulated impairment losses are attributable to the other businesses.

### ***Derivative Assets and Liabilities***

Derivatives are recorded as either assets or liabilities on the Balance Sheets measured at estimated fair value.

The UTC and the IPUC issued accounting orders authorizing Avista Corp. to offset energy commodity derivative assets or liabilities with a regulatory asset or liability. This accounting treatment is intended to defer the recognition of mark-to-market gains and losses on energy commodity transactions until the period of delivery. Realized benefits and costs result in adjustments to retail rates through PGAs, the ERM in Washington, the PCA mechanism in Idaho, and periodic general rates cases. The resulting regulatory assets have been concluded to be probable of recovery through future rates.

Substantially all forward contracts to purchase or sell power and natural gas are recorded as derivative assets or liabilities at estimated fair value with an offsetting regulatory asset or liability. Contracts that are not considered derivatives are accounted for on the accrual basis until they are settled or realized unless there is a decline in the fair value of the contract that is determined to be other-than-temporary.

For interest rate swap derivatives, Avista Corp. records all mark-to-market gains and losses in each accounting period as assets and liabilities, as well as offsetting regulatory assets and liabilities, such that there is no income statement impact. The interest rate swap derivatives are risk management tools similar to energy commodity derivatives. Upon settlement of interest rate swap derivatives, the regulatory asset or liability is amortized as a component of interest expense over the term of the associated debt. The Company records

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

an offset of interest rate swap derivative assets and liabilities with regulatory assets and liabilities, based on the prior practice of the commissions to provide recovery through the ratemaking process.

As of December 31, 2016, the Company has multiple master netting agreements with a variety of entities that allow for cross-commodity netting of derivative agreements with the same counterparty (i.e. power derivatives can be netted with natural gas derivatives). In addition, some master netting agreements allow for the netting of commodity derivatives and interest rate swap derivatives for the same counterparty. The Company does not have any agreements which allow for cross-affiliate netting among multiple affiliated legal entities. The Company nets all derivative instruments when allowed by the agreement for presentation in the Balance Sheets.

### ***Fair Value Measurements***

Fair value represents the price that would be received when selling an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. Energy commodity derivative assets and liabilities, deferred compensation assets, as well as derivatives related to interest rate swap derivatives and foreign currency exchange derivatives, are reported at estimated fair value on the Balance Sheets. See Note 14 for the Company's fair value disclosures.

### ***Regulatory Deferred Charges and Credits***

The Company prepares its financial statements in accordance with regulatory accounting practices because:

- rates for regulated services are established by or subject to approval by independent third-party regulators,
- the regulated rates are designed to recover the cost of providing the regulated services, and
- in view of demand for the regulated services and the level of competition, it is reasonable to assume that rates can be charged to and collected from customers at levels that will recover costs.

Regulatory accounting practices require that certain costs and/or obligations (such as incurred power and natural gas costs not currently included in rates, but expected to be recovered or refunded in the future), are reflected as deferred charges or credits on the Balance Sheets. These costs and/or obligations are not reflected in the Statements of Income until the period during which matching revenues are recognized. The Company also has decoupling revenue deferrals, which began in 2015. Decoupling revenue deferrals are recognized in the Statements of Income during the period they occur (i.e. during the period of revenue shortfall or excess due to fluctuations in customer usage), subject to certain limitations, and a regulatory asset/liability is established which will be surcharged or rebated to customers in future periods. GAAP requires that for any alternative regulatory revenue program, like decoupling, the revenue must be expected to be collected from customers within 24 months of the deferral to qualify for recognition in the current period Statement of Income. Any amounts included in the Company's decoupling program that are not expected to be collected from customers within 24 months are not recorded in the financial statements until the period in which revenue recognition criteria are met. This could ultimately result in decoupling revenue being recognized in a future period.

If at some point in the future the Company determines that it no longer meets the criteria for continued application of regulatory accounting practices for all or a portion of its regulated operations, the Company could be:

- required to write off its regulatory assets, and
- precluded from the future deferral of costs or decoupled revenues not recovered through rates at the time such amounts are incurred, even if the Company expected to recover these amounts from customers in the future.

### ***Unamortized Debt Expense***

Unamortized debt expense includes debt issuance costs that are amortized over the life of the related debt.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### ***Unamortized Gain/Loss on Recquired Debt***

For the Company's Washington regulatory jurisdiction and for any debt repurchases beginning in 2007 in all jurisdictions, premiums or discounts paid to repurchase debt are amortized over the remaining life of the original debt that was repurchased or, if new debt is issued in connection with the repurchase, these amounts are amortized over the life of the new debt. In the Company's other regulatory jurisdictions, premiums or discounts paid to repurchase debt prior to 2007 are being amortized over the average remaining maturity of outstanding debt when no new debt was issued in connection with the debt repurchase. The premiums and discounts are recovered or returned to customers through retail rates as a component of interest expense.

### ***Appropriated Retained Earnings***

In accordance with the hydroelectric licensing requirements of section 10(d) of the Federal Power Act (FPA), the Company maintains an appropriated retained earnings account for any earnings in excess of the specified rate of return on the Company's investment in the licenses for its various hydroelectric projects. Per section 10(d) of the FPA, the Company must maintain these excess earnings in an appropriated retained earnings account until the termination of the licensing agreements or apply them to reduce the net investment in the licenses of the hydroelectric projects at the discretion of the FERC. The Company typically calculates the earnings in excess of the specified rate of return on an annual basis, usually during the second quarter.

The appropriated retained earnings amounts included in retained earnings were as follows as of December 31 (dollars in thousands):

	2016	2015
Appropriated retained earnings	\$ 23,869	\$ 19,428

### ***Operating Leases***

The Company has multiple lease arrangements involving various assets, with minimum terms ranging from 1 to 45 years. Future minimum lease payments required under operating leases having initial or remaining noncancelable lease terms in excess of one year were not material as of December 31, 2016.

### ***Equity in Earnings (Losses) of Subsidiaries***

The Company records all the earnings (losses) from its subsidiaries under the equity method. The Company had the following equity in earnings (losses) of its subsidiaries for the years ended December 31 (dollars in thousands):

	2016	2015
Avista Capital	\$ (1,434)	\$ 4,857
Alaska Energy and Resources Company	7,723	6,308
Total equity in earnings of subsidiary companies	\$ 6,289	\$ 11,165

### ***Subsequent Events***

Management has evaluated the impact of events occurring after December 31, 2016 up to February 21, 2017, the date that Avista Corp.'s U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through March 31, 2017. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

### ***Contingencies***

The Company has unresolved regulatory, legal and tax issues which have inherently uncertain outcomes. The Company accrues a loss contingency if it is probable that a liability has been incurred and the amount of the loss or impairment can be reasonably estimated. The Company also discloses losses that do not meet these conditions for accrual, if there is a reasonable possibility that a material loss

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

may be incurred. As of December 31, 2016, the Company has not recorded any significant amounts related to unresolved contingencies. See Note 16 for further discussion of the Company's commitments and contingencies.

## NOTE 2. NEW ACCOUNTING STANDARDS

### *ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)"*

In May 2014, the FASB issued ASU No. 2014-09, which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that an entity should identify the various performance obligations in a contract, allocate the transaction price among the performance obligations and recognize revenue when (or as) the entity satisfies each performance obligation. This ASU was originally effective for periods beginning after December 15, 2016 and early adoption was not permitted. In August 2015, the FASB issued ASU No. 2015-14, "Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date," which deferred the effective date of ASU No. 2014-09 for one year, with adoption as of the original date permitted.

The Company has formed a revenue recognition standard implementation team that is working through several implementation issues described below. The Company has evaluated this standard and is planning to adopt this standard in 2018 upon its effective date. The Company is currently expecting to use a modified retrospective method of adoption, which would require a cumulative adjustment to opening retained earnings, as opposed to a full retrospective application. The Company is not far enough along in the adoption process to determine the amount, if any, of cumulative adjustment necessary.

Since the vast majority of Avista Corp.'s revenue is from rate-regulated sales of electricity and natural gas to retail customers and revenue is recognized as energy is delivered to these customers, the Company does not expect a significant change in operating revenues or net income. The Company is in the process of reviewing and analyzing certain contracts with customers (most of which are related to wholesale sales of power and natural gas), but has not yet identified any significant differences in revenue recognition between current GAAP and ASU 2014-09.

During the implementation process, the Company has identified several unresolved issues, the most significant of which are as follows based on our current assessment:

Contributions in Aid of Construction – There is the potential that CIACs could be recognized as revenue upon the adoption of ASU 2014-09. Under current GAAP, CIACs are accounted for as an offset to the cost of utility plant in service.

Utility Related Taxes Collected from Customers – There are questions on the presentation of utility related taxes collected from customers (primarily state excise taxes and city utility taxes) on a gross basis. Under current GAAP, the Company is allowed to record these utility related taxes on a gross basis in revenue when billed to customers with an offset included in taxes other than income taxes in operating expenses. The Company is evaluating whether this presentation is appropriate under ASU 2014-09 or whether they should be presented on a net basis. To qualify for gross presentation under the new guidance, the Company must perform an analysis to determine if it is the principal or the agent in regards to utility related taxes.

Collectibility - There are questions regarding the requirement that collection of a sale be probable and how, or if, utilities should consider bad debt collection mechanisms (riders, base rate adjustments, etc.) in assessing probability of collection on sales to low income customers. Within the utility industry, there is support for and against considering these recovery mechanisms when assessing collectibility of a sale. If the bad debt recovery mechanisms cannot be considered, there is the potential that certain sales to low income customers cannot be recognized as revenue until payment is received from the customers, which could result in revenues being recognized in periods other than when the energy was delivered to customers or not recognized at all.

The Company is monitoring utility industry implementation guidance as it relates to unresolved issues to determine if there will be an

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

industry consensus regarding accounting and presentation of these items.

*ASU No. 2016-02 "Leases (Topic 842)."*

In February 2016, the FASB issued ASU No. 2016-02. This ASU introduces a new lessee model that requires most leases to be capitalized and shown on the balance sheet with corresponding lease assets and liabilities. The standard also aligns certain of the underlying principles of the new lessor model with those in Topic 606, the FASB's new revenue recognition standard. Furthermore, this ASU addresses other issues that arise under the current lease model; for example, eliminating the required use of bright-line tests in current GAAP for determining lease classification (operating leases versus capital leases). This ASU also includes enhanced disclosures surrounding leases. This ASU is effective for periods beginning on or after December 15, 2018; however, early adoption is permitted. Upon adoption, this ASU must be applied using a modified retrospective approach to the earliest period presented, which will likely require restatements of previously issued financial statements. The modified retrospective approach includes a number of optional practical expedients that entities may elect to apply. The Company evaluated this standard and determined that it will most likely not early adopt this standard before its effective date in 2019. The Company has formed a lease standard implementation team that is working through the implementation process. The most significant implementation challenge identified thus far relates to identifying a complete population of leases and potential leases under the new lease standard. Also, the Company is monitoring utility industry implementation guidance as it relates to several unresolved issues to determine if there will be an industry consensus, including whether right-of-ways are considered leases. The Company cannot, at this time, estimate the potential impact on its future financial condition, results of operations and cash flows.

*ASU No. 2016-09 "Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting."*

In March 2016, the FASB issued ASU No. 2016-09. This ASU simplifies several aspects of the accounting for employee share-based payment transactions including:

- allowing excess tax benefits or tax deficiencies to be recognized as income tax benefits or expenses in the Statements of Income rather than in Additional Paid in Capital (APIC),
- excess tax benefits no longer represent a financing cash inflow on the Statements of Cash Flows and instead will be included as an operating activity,
- excess tax benefits and tax deficiencies will be excluded from the calculation of diluted earnings per share, whereas under current accounting guidance, these amounts must be estimated and included in the calculation,
- allowing forfeitures to be accounted for as they occur, instead of estimating forfeitures, and
- changing the statutory tax withholding requirements for share-based payments.

This ASU is effective for periods beginning after December 15, 2016 and early adoption is permitted. The Company early adopted this standard during the second quarter of 2016, with a retrospective effective date of January 1, 2016. The adoption of this standard resulted in a recognized income tax benefit of \$1.6 million in 2016 associated with excess tax benefits on settled share-based employee payments. In addition, the Statement of Cash Flows for 2016 included the excess tax benefits as an operating activity rather than as a financing activity. Periods prior to 2016 were not restated for the adoption of this accounting standard as the Company has adopted this standard on a prospective basis beginning January 1, 2016.

*ASU No. 2017-07 "Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost"*

In March 2017, the FASB issued ASU No. 2017-07, which amends the income statement presentation of the components of net period benefit cost for an entity's defined benefit pension and other postretirement plans. Under current GAAP, net benefit cost consists of several components that reflect different aspects of an employer's financial arrangements as well as the cost of benefits earned by

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

employees. These components are aggregated and reported net in the financial statements. ASU 2017-07 requires entities to (1) disaggregate the current-service-cost component from the other components of net benefit cost (other components) and present it with other current compensation costs for related employees in the income statement and (2) present the other components elsewhere in the income statement and outside of income from operations.

In addition, only the service-cost component of net benefit cost is eligible for capitalization (e.g., as part of property, plant, and equipment). This is a change from current practice, under which entities capitalize the aggregate net benefit cost when applicable. Because Avista Corp. is a rate-regulated entity and all components of net benefit cost are required to be capitalized within utility plant when applicable, this will result in a Regulatory/GAAP difference because for GAAP, the other components of net benefit cost will be capitalized as regulatory assets (because they are still allowable costs) but for regulatory reporting, they will be included in utility plant.

This ASU is effective for periods beginning after December 15, 2017 and early adoption is permitted. Upon adoption entities must use a retrospective transition method to adopt the requirement for separate presentation in the income statement and a prospective transition method to adopt the requirement to limit the capitalization of benefit costs to the service cost component. The Company evaluated this standard and does not expect to early adopt this standard. Also, the Company is still evaluating the impact to its financial statements upon adoption of this standard.

### NOTE 3. BUSINESS ACQUISITIONS

#### *Alaska Energy and Resources Company*

On July 1, 2014, the Company acquired AERC, based in Juneau, Alaska, and as of that date, AERC became a wholly-owned subsidiary of Avista Corp.

The primary subsidiary of AERC is AEL&P, a regulated utility which provides electric services to approximately 17,000 customers in Juneau, Alaska. In addition to the regulated utility, AERC owns AJT Mining, which is an inactive mining company holding certain properties.

The purpose of the acquisition was to expand and diversify Avista Corp.'s energy assets and deliver long-term value to its customers, communities and investors.

In connection with the closing, Avista Corp. issued 4,501,441 new shares of common stock to the shareholders of AERC based on a contractual formula that resulted in a price of \$32.46 per share, reflecting a purchase price of \$170.0 million, plus acquired cash, less outstanding debt and other closing adjustments. Avista Corp. also paid \$4.8 million in cash. The total fair value of all consideration transferred was \$154.9 million and resulted in goodwill of \$52.4 million, which is not deductible for tax purposes.

The majority of AERC's operations are subject to the rate-setting authority of the RCA and are accounted for pursuant to GAAP, including the accounting guidance for regulated operations. The rate-setting and cost recovery provisions currently in place for AERC's regulated operations provide revenues derived from costs, including a return on investment, of assets and liabilities included in rate base. Due to this regulation, the fair values of AERC's assets and liabilities subject to these rate-setting provisions were assumed to approximate their carrying values. There were not any identifiable intangible assets associated with this acquisition. The excess of the purchase consideration over the estimated fair values of the assets acquired and liabilities assumed was recognized as goodwill at the acquisition date. The goodwill reflects the value paid for the expected continued growth of a rate-regulated business located in a defined service area with a constructive regulatory environment, the attractiveness of stable, growing cash flows, as well as providing a platform for potential future growth outside of the rate-regulated electric utility in Alaska and potential additional utility investment.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

#### NOTE 4. DISCONTINUED OPERATIONS

On June 30, 2014, Avista Capital, completed the sale of its interest in Ecova to Cofely USA Inc., an unrelated party to Avista Corp. The sales price was \$335.0 million in cash, less the payment of debt and other customary closing adjustments. At the closing of the transaction on June 30, 2014, Ecova became a wholly-owned subsidiary of Cofely USA Inc. and the Company has not had and will not have any further involvement with Ecova after such date.

The purchase price of \$335.0 million, as adjusted, was divided among all the security holders of Ecova pro rata based on ownership. After consideration of all escrow amounts received, the sales transaction provided cash proceeds to Avista Corp., net of debt, payment to option and minority holders, income taxes and transaction expenses, of \$143.7 million, and resulted in a net gain of \$74.8 million. Almost all of the net gain was recognized in 2014 with some true-ups during 2015.

#### NOTE 5. DERIVATIVES AND RISK MANAGEMENT

##### *Energy Commodity Derivatives*

Avista Corp. is exposed to market risks relating to changes in electricity and natural gas commodity prices and certain other fuel prices. Market risk is, in general, the risk of fluctuation in the market price of the commodity being traded and is influenced primarily by supply and demand. Market risk includes the fluctuation in the market price of associated derivative commodity instruments. Avista Corp. utilizes derivative instruments, such as forwards, futures, swaps and options in order to manage the various risks relating to these commodity price exposures. The Company has an energy resources risk policy and control procedures to manage these risks.

As part of the Company's resource procurement and management operations in the electric business, the Company engages in an ongoing process of resource optimization, which involves the economic selection from available energy resources to serve the Company's load obligations and the use of these resources to capture available economic value. The Company transacts in wholesale markets by selling and purchasing electric capacity and energy, fuel for electric generation, and derivative contracts related to capacity, energy and fuel. Such transactions are part of the process of matching resources with load obligations and hedging the related financial risks. These transactions range from terms of intra-hour up to multiple years.

As part of its resource procurement and management of its natural gas business, the Company makes continuing projections of its natural gas loads and assesses available natural gas resources including natural gas storage availability. Natural gas resource planning typically includes peak requirements, low and average monthly requirements and delivery constraints from natural gas supply locations to the Company's distribution system. However, daily variations in natural gas demand can be significantly different than monthly demand projections. On the basis of these projections, the Company plans and executes a series of transactions to hedge a portion of its projected natural gas requirements through forward market transactions and derivative instruments. These transactions may extend as much as four natural gas operating years (November through October) into the future. Avista Corp. also leaves a significant portion of its natural gas supply requirements unhedged for purchase in short-term and spot markets.

The Company is required to plan for sufficient natural gas delivery capacity to serve its retail customers for a theoretical peak day event. The Company generally has more pipeline and storage capacity than what is needed during periods other than a peak day. The Company optimizes its natural gas resources by using market opportunities to generate economic value that helps mitigate fixed costs. Avista Corp. also optimizes its natural gas storage capacity by purchasing and storing natural gas when prices are traditionally lower, typically in the summer, and withdrawing during higher priced months, typically during the winter. However, if market conditions and prices indicate that the Company should buy or sell natural gas during other times in the year, the Company engages in optimization transactions to capture value in the marketplace. Natural gas optimization activities include, but are not limited to, wholesale market sales of surplus natural gas supplies, purchases and sales of natural gas to optimize use of pipeline and storage capacity, and participation in the transportation capacity release market.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table presents the underlying energy commodity derivative volumes as of December 31, 2016 that are expected to be settled in each respective year (in thousands of MWhs and mmBTUs):

Year	Purchases				Sales			
	Electric Derivatives		Gas Derivatives		Electric Derivatives		Gas Derivatives	
	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs
2017	510	907	15,475	110,380	316	1,552	4,165	73,110
2018	397	—	—	52,755	286	1,244	1,360	15,113
2019	235	—	610	29,475	158	982	1,345	4,020
2020	—	—	910	2,725	—	—	1,430	—
2021	—	—	—	—	—	—	1,060	—
Thereafter	—	—	—	—	—	—	—	—

The following table presents the underlying energy commodity derivative volumes as of December 31, 2015 that were expected to be settled in each respective year (in thousands of MWhs and mmBTUs):

Year	Purchases				Sales			
	Electric Derivatives		Gas Derivatives		Electric Derivatives		Gas Derivatives	
	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs
2016	407	1,954	17,252	142,693	280	2,656	3,182	112,233
2017	397	97	675	49,200	255	483	1,360	26,965
2018	397	—	—	15,118	286	—	1,360	2,738
2019	235	—	305	6,935	158	—	1,345	—
2020	—	—	455	905	—	—	1,430	—
Thereafter	—	—	—	—	—	—	1,060	—

- (1) Physical transactions represent commodity transactions in which Avista Corp. will take or make delivery of either electricity or natural gas; financial transactions represent derivative instruments with delivery of cash in the amount of benefit or cost but with no physical delivery of the commodity, such as futures, swaps, options, or forward contracts.

The electric and natural gas derivative contracts above will be included in either power supply costs or natural gas supply costs during the period they are settled and will be included in the various recovery mechanisms (ERM, PCA, and PGAs), or in the general rate case process, and are expected to be collected through retail rates from customers. Any transactions that result in gains will be used to reduce retail rates charged to customers in the future.

#### **Foreign Currency Exchange Derivatives**

A significant portion of Avista Corp.'s natural gas supply (including fuel for power generation) is obtained from Canadian sources. Most of those transactions are executed in U.S. dollars, which avoids foreign currency risk. A portion of Avista Corp.'s short-term natural gas transactions and long-term Canadian transportation contracts are committed based on Canadian currency prices and settled within 60 days with U.S. dollars. Avista Corp. hedges a portion of the foreign currency risk by purchasing Canadian currency exchange derivatives when such commodity transactions are initiated. The foreign currency exchange derivatives and the unhedged foreign currency risk have not had a material effect on the Company's financial condition, results of operations or cash flows and these

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

differences in cost related to currency fluctuations are included with natural gas supply costs for ratemaking.

The following table summarizes the foreign currency hedges that the Company has entered into as of December 31 (dollars in thousands):

	2016	2015
Number of contracts	21	24
Notional amount (in United States dollars)	\$ 2,819	\$ 1,463
Notional amount (in Canadian dollars)	3,754	2,002

### ***Interest Rate Swap Derivatives***

Avista Corp. is affected by fluctuating interest rates related to a portion of its existing debt, and future borrowing requirements. The Company hedges a portion of its interest rate risk with financial derivative instruments, which may include interest rate swap derivatives and U.S. Treasury lock agreements. These interest rate swap derivatives and U.S. Treasury lock agreements are considered economic hedges against fluctuations in future cash flows associated with anticipated debt issuances.

The following table summarizes the unsettled interest rate swap derivatives that the Company has outstanding as of the balance sheet date indicated below (dollars in thousands):

Balance Sheet Date	Number of Contracts	Notional Amount	Mandatory Cash Settlement Date
December 31, 2016	6	75,000	2017
	14	275,000	2018
	6	70,000	2019
	2	20,000	2020
	5	60,000	2022
December 31, 2015	6	115,000	2016
	3	45,000	2017
	11	245,000	2018
	2	30,000	2019
	1	20,000	2022

During the third quarter 2016, in connection with the execution of a purchase agreement for bonds that the Company issued in December 2016, the Company cash-settled seven interest rate swap derivatives (notional aggregate amount of \$125.0 million) and paid a total of \$54.0 million. The interest rate swap derivatives were settled in connection with the pricing of \$175.0 million of Avista Corp. first mortgage bonds that were issued in December 2016 (see Note 12). Upon settlement of interest rate swap derivatives, the cash payments made or received are recorded as a regulatory asset or liability and are subsequently amortized as a component of interest expense over the life of the associated debt. The settled interest rate swap derivatives are also included as a part of the Company's cost of debt calculation for ratemaking purposes.

The fair value of outstanding interest rate swap derivatives can vary significantly from period to period depending on the total notional amount of swaps outstanding and fluctuations in market interest rates compared to the interest rates fixed by the swaps. The Company would be required to make cash payments to settle the interest rate swap derivatives if the fixed rates are higher than prevailing market rates at the date of settlement. Conversely, the Company receives cash to settle its interest rate swap derivatives when prevailing

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

market rates at the time of settlement exceed the fixed swap rates.

### **Summary of Outstanding Derivative Instruments**

The amounts recorded on the Balance Sheet as of December 31, 2016 and December 31, 2015 reflect the offsetting of derivative assets and liabilities where a legal right of offset exists.

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheet as of December 31, 2016 (in thousands):

Derivative and Balance Sheet Location	Fair Value			Net Asset (Liability) in Balance Sheet
	Gross Asset	Gross Liability	Collateral Netting	
<b>Foreign currency exchange derivatives</b>				
Derivative instrument liabilities current	\$ 5	\$ (28)	\$ —	\$ (23)
<b>Interest rate swap derivatives</b>				
Derivative instrument assets current	3,393	—	—	3,393
Long-term portion of derivative assets	5,754	(397)	—	5,357
Derivative instrument liabilities current	—	(15,756)	9,731	(6,025)
Long-term portion of derivative liabilities	3,951	(57,825)	25,169	(28,705)
<b>Energy commodity derivatives</b>				
Derivative instrument assets current	18,682	(16,787)	—	1,895
Derivative instrument liabilities current	16,335	(29,598)	6,228	(7,035)
Long-term portion of derivative liabilities	13,071	(29,990)	3,630	(13,289)
Total derivative instruments recorded on the balance sheet	\$ 61,191	\$ (150,381)	\$ 44,758	\$ (44,432)

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheet as of December 31, 2015 (in thousands):

Derivative and Balance Sheet Location	Fair Value			Net Asset (Liability) in Balance Sheet
	Gross Asset	Gross Liability	Collateral Netting	
<b>Foreign currency exchange derivatives</b>				
Derivative instrument liabilities current	\$ 2	\$ (19)	\$ —	\$ (17)
<b>Interest rate swap derivatives</b>				
Long-term portion of derivative assets	23	—	—	23
Derivative instrument liabilities current	118	(23,262)	3,880	(19,264)
Long-term portion of derivative liabilities	1,407	(62,236)	30,150	(30,679)
<b>Energy commodity derivatives</b>				
Derivative instrument assets current	1,236	(553)	—	683
Derivative instrument liabilities current	67,466	(85,409)	3,675	(14,268)
Long-term portion of derivative liabilities	6,613	(39,033)	10,851	(21,569)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Total derivative instruments recorded on the balance sheet	\$	76,865	\$	(210,512)	\$	48,556	\$	(85,091)
--	----	--------	----	-----------	----	--------	----	----------

### ***Exposure to Demands for Collateral***

The Company's derivative contracts often require collateral (in the form of cash or letters of credit) or other credit enhancements, or reductions or terminations of a portion of the contract through cash settlement, in the event of a downgrade in the Company's credit ratings or changes in market prices. In periods of price volatility, the level of exposure can change significantly. As a result, sudden and significant demands may be made against the Company's credit facilities and cash. The Company actively monitors the exposure to possible collateral calls and takes steps to mitigate capital requirements.

The following table presents the Company's collateral outstanding related to its derivative instruments as of as of December 31 (in thousands):

	2016	2015
<b>Energy commodity derivatives</b>		
Cash collateral posted	\$ 17,134	\$ 28,716
Letters of credit outstanding	24,400	28,200
Balance sheet offsetting (cash collateral against net derivative positions)	9,858	14,526
<b>Interest rate swap derivatives</b>		
Cash collateral posted	34,900	34,030
Letters of credit outstanding	3,600	9,600
Balance sheet offsetting (cash collateral against net derivative positions)	34,900	34,030

Certain of the Company's derivative instruments contain provisions that require the Company to maintain an "investment grade" credit rating from the major credit rating agencies. If the Company's credit ratings were to fall below "investment grade," it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing collateralization on derivative instruments in net liability positions.

The following table presents the aggregate fair value of all derivative instruments with credit-risk-related contingent features that are in a liability position and the amount of additional collateral the Company could be required to post as of December 31 (in thousands):

	2016	2015
<b>Energy commodity derivatives</b>		
Liabilities with credit-risk-related contingent features	\$ 1,124	\$ 7,090
Additional collateral to post	1,046	6,980
<b>Interest rate swap derivatives</b>		
Liabilities with credit-risk-related contingent features	73,978	85,498
Additional collateral to post	21,100	18,750

### **NOTE 6. JOINTLY OWNED ELECTRIC FACILITIES**

The Company has a 15 percent ownership interest in a twin-unit coal-fired generating facility, Colstrip, located in southeastern Montana, and provides financing for its ownership interest in the project. The Company's share of related fuel costs as well as operating expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

of utility plant in service for Colstrip and accumulated depreciation (inclusive of the ARO assets and accumulated amortization) were as follows as of December 31 (dollars in thousands):

	2016	2015
Utility plant in service	\$ 380,406	\$ 362,199
Accumulated depreciation	(249,359)	(243,363)

See Note 7 for further discussion of AROs.

#### NOTE 7. ASSET RETIREMENT OBLIGATIONS

The Company has recorded liabilities for future AROs to:

- restore coal ash containment ponds at Colstrip,
- cap a landfill at the Kettle Falls Plant,
- remove plant and restore the land at the Coyote Springs 2 site at the termination of the land lease, and
- dispose of PCBs in certain transformers.

Due to an inability to estimate a range of settlement dates, the Company cannot estimate a liability for the:

- removal and disposal of certain transmission and distribution assets, and
- abandonment and decommissioning of certain hydroelectric generation and natural gas storage facilities.

On April 17, 2015, the EPA published a final rule regarding coal combustion residuals (CCR), also termed coal combustion byproducts or coal ash, in the Federal Register, and this rule became effective on October 15, 2015. Colstrip, of which Avista Corp. is a 15 percent owner of units 3 & 4, produces this byproduct. The rule established technical requirements for CCR landfills and surface impoundments under Subtitle D of the Resource Conservation and Recovery Act, the nation's primary law for regulating solid waste. The Company, in conjunction with the other Colstrip owners, developed a multi-year compliance plan to strategically address the CCR requirements and existing state obligations while maintaining operational stability. During 2015, the operator of Colstrip provided an initial cost estimate of the expected retirement costs associated with complying with the new CCR rule. Based on the initial assessments, Avista Corp. recorded an increase to its ARO of \$12.5 million during 2015 with a corresponding increase in the cost basis of the utility plant. During 2016, due to additional information and updated estimates, the ARO increased to \$13.6 million (including accretion of \$0.7 million).

The actual asset retirement costs related to the CCR rule requirements may vary substantially from the estimates used to record the increased ARO due to uncertainty about the compliance strategies that will be used and the preliminary nature of available data used to estimate costs, such as the quantity of coal ash present at certain sites and the volume of fill that will be needed to cap and cover certain impoundments. Avista Corp. will coordinate with the plant operator and continue to gather additional data in future periods to make decisions about compliance strategies and the timing of closure activities. As additional information becomes available, Avista Corp. will update the ARO for these changes in estimates, which could be material. The Company expects to seek recovery of any increased costs related to complying with the new rule through customer rates.

The following table documents the changes in the Company's asset retirement obligation during the years ended December 31 (dollars in thousands):

	2016	2015
Asset retirement obligation at beginning of year	\$ 15,997	\$ 3,028

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Liabilities incurred	430	12,539
Liabilities settled	(1,529)	(29)
Accretion expense	617	459
Asset retirement obligation at end of year	<u>\$ 15,515</u>	<u>\$ 15,997</u>

#### NOTE 8. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The Company has a defined benefit pension plan covering the majority of all regular full-time employees at Avista Corp. that were hired prior to January 1, 2014. Individual benefits under this plan are based upon the employee's years of service, date of hire and average compensation as specified in the plan. Non-union employees hired on or after January 1, 2014 participate in a defined contribution 401(k) plan in lieu of a defined benefit pension plan. The Company's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. The Company contributed \$12.0 million in cash to the pension plan in 2016, \$12.0 million in 2015 and \$32.0 million in 2014. The Company expects to contribute \$22.0 million in cash to the pension plan in 2017.

The Company also has a SERP that provides additional pension benefits to executive officers and certain key employees of the Company. The SERP is intended to provide benefits to individuals whose benefits under the defined benefit pension plan are reduced due to the application of Section 415 of the Internal Revenue Code of 1986 and the deferral of salary under deferred compensation plans. The liability and expense for this plan are included as pension benefits in the tables included in this Note.

The Company expects that benefit payments under the pension plan and the SERP will total (dollars in thousands):

	2017	2018	2019	2020	2021	Total 2022-2026
Expected benefit payments	<u>\$ 30,971</u>	<u>\$ 32,014</u>	<u>\$ 33,047</u>	<u>\$ 34,545</u>	<u>\$ 35,892</u>	<u>\$ 196,322</u>

The expected long-term rate of return on plan assets is based on past performance and economic forecasts for the types of investments held by the plan. In selecting a discount rate, the Company considers yield rates for highly rated corporate bond portfolios with maturities similar to that of the expected term of pension benefits.

The Company provides certain health care and life insurance benefits for eligible retired employees that were hired prior to January 1, 2014. The Company accrues the estimated cost of postretirement benefit obligations during the years that employees provide services. The liability and expense of this plan are included as other postretirement benefits. Non-union employees hired on or after January 1, 2014, will have access to the retiree medical plan upon retirement; however, Avista Corp. will no longer provide a contribution toward their medical premium.

The Company has a Health Reimbursement Arrangement (HRA) to provide employees with tax-advantaged funds to pay for allowable medical expenses upon retirement. The amount earned by the employee is fixed on the retirement date based on the employee's years of service and the ending salary. The liability and expense of the HRA are included as other postretirement benefits.

The Company provides death benefits to beneficiaries of executive officers who die during their term of office or after retirement. Under the plan, an executive officer's designated beneficiary will receive a payment equal to twice the executive officer's annual base salary at the time of death (or if death occurs after retirement, a payment equal to twice the executive officer's total annual pension benefit). The liability and expense for this plan are included as other postretirement benefits.

The Company expects that benefit payments under other postretirement benefit plans will total (dollars in thousands):

2017	2018	2019	2020	2021	Total 2022-2026
------	------	------	------	------	-----------------

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Expected benefit payments	\$	6,991	\$	7,302	\$	7,580	\$	6,479	\$	6,675	\$	34,704
---------------------------	----	-------	----	-------	----	-------	----	-------	----	-------	----	--------

The Company expects to contribute \$7.0 million to other postretirement benefit plans in 2017, representing expected benefit payments to be paid during the year excluding the Medicare Part D subsidy. The Company uses a December 31 measurement date for its pension and other postretirement benefit plans.

The following table sets forth the pension and other postretirement benefit plan disclosures as of December 31, 2016 and 2015 and the components of net periodic benefit costs for the years ended December 31, 2016, 2015 and 2014 (dollars in thousands):

	Pension Benefits		Other Post-retirement Benefits	
	2016	2015	2016	2015
<b>Change in benefit obligation:</b>				
Benefit obligation as of beginning of year	\$ 613,503	\$ 634,674	\$ 138,795	\$ 127,989
Service cost	18,302	19,791	3,205	2,925
Interest cost	27,544	26,117	6,110	5,158
Actuarial (gain)/loss	39,997	(35,790)	(3,648)	12,668
Plan change	—	(228)	—	(1,000)
Cumulative adjustment to reclassify liability	—	—	(1,042)	(1,521)
Benefits paid	(32,874)	(31,061)	(6,967)	(7,424)
Benefit obligation as of end of year	\$ 666,472	\$ 613,503	\$ 136,453	\$ 138,795
<b>Change in plan assets:</b>				
Fair value of plan assets as of beginning of year	\$ 517,234	\$ 539,311	\$ 30,868	\$ 31,312
Actual return on plan assets	43,212	(4,305)	2,497	(444)
Employer contributions	12,000	12,000	—	—
Benefits paid	(31,532)	(29,772)	—	—
Fair value of plan assets as of end of year	\$ 540,914	\$ 517,234	\$ 33,365	\$ 30,868
Funded status	\$ (125,558)	\$ (96,269)	\$ (103,088)	\$ (107,927)
Unrecognized net actuarial loss	178,783	162,961	81,979	92,433
Unrecognized prior service cost	23	25	(8,981)	(10,180)
Prepaid (accrued) benefit cost	53,248	66,717	(30,090)	(25,674)
Additional liability	(178,806)	(162,986)	(72,998)	(82,253)
Accrued benefit liability	\$ (125,558)	\$ (96,269)	\$ (103,088)	\$ (107,927)
Accumulated pension benefit obligation	\$ 583,498	\$ 542,209	—	—
Accumulated postretirement benefit obligation:				
For retirees			\$ 60,670	\$ 65,652
For fully eligible employees			\$ 34,429	\$ 34,498
For other participants			\$ 41,354	\$ 38,645
<b>Included in accumulated other comprehensive loss (income) (net of tax):</b>				
Unrecognized prior service cost	\$ 15	\$ 16	\$ (5,854)	\$ (6,617)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation		03/31/2017	2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Unrecognized net actuarial loss	116,209	105,925	53,303	60,081
Total	116,224	105,941	47,449	53,464
Less regulatory asset	(108,903)	(99,414)	(47,202)	(53,341)
Accumulated other comprehensive loss for unfunded benefit obligation for pensions and other postretirement benefit plans	\$ 7,321	\$ 6,527	\$ 247	\$ 123

	Pension Benefits		Other Post-retirement Benefits	
	2016	2015	2016	2015
<b>Weighted-average assumptions as of December 31:</b>				
Discount rate for benefit obligation	4.26%	4.57%	4.23%	4.57%
Discount rate for annual expense	4.57%	4.21%	4.57%	4.16%
Expected long-term return on plan assets	5.40%	5.30%	6.03%	6.36%
Rate of compensation increase	4.78%	4.87%		
Medical cost trend pre-age 65 – initial			7.00%	7.00%
Medical cost trend pre-age 65 – ultimate			5.00%	5.00%
Ultimate medical cost trend year pre-age 65			2023	2022
Medical cost trend post-age 65 – initial			7.00%	7.00%
Medical cost trend post-age 65 – ultimate			5.00%	5.00%
Ultimate medical cost trend year post-age 65			2024	2023

	Pension Benefits		Other Post-retirement Benefits	
	2016	2015	2016	2015
<b>Components of net periodic benefit cost:</b>				
Service cost	\$ 18,302	\$ 19,791	\$ 3,205	\$ 2,925
Interest cost	27,544	26,117	6,110	5,158
Expected return on plan assets	(27,547)	(28,299)	(1,861)	(1,991)
Amortization of prior service cost	2	2	(1,208)	(1,199)
Net loss recognition	8,511	9,451	5,728	5,095
Net periodic benefit cost	\$ 26,812	\$ 27,062	\$ 11,974	\$ 9,988

### Plan Assets

The Finance Committee of the Company's Board of Directors approves investment policies, objectives and strategies that seek an appropriate return for the pension plan and other postretirement benefit plans and reviews and approves changes to the investment and funding policies.

The Company has contracted with investment consultants who are responsible for managing/monitoring the individual investment managers. The investment managers' performance and related individual fund performance is periodically reviewed by an internal

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

benefits committee and by the Finance Committee to monitor compliance with investment policy objectives and strategies.

Pension plan assets are invested in mutual funds, trusts and partnerships that hold marketable debt and equity securities, real estate, absolute return and commodity funds. In seeking to obtain the desired return to fund the pension plan, the investment consultant recommends allocation percentages by asset classes. These recommendations are reviewed by the internal benefits committee, which then recommends their adoption by the Finance Committee. The Finance Committee has established target investment allocation percentages by asset classes and also investment ranges for each asset class. The target investment allocation percentages are typically the midpoint of the established range. The target investment allocation percentages by asset classes are indicated in the table below:

	2016	2015
Equity securities	37%	27%
Debt securities	45%	58%
Real estate	8%	6%
Absolute return	10%	9%

The 2016 target investment allocation percentages were revised in the fourth quarter of 2016 and the pension plan assets were subsequently reinvested during the fourth quarter of 2016 and first quarter of 2017 to move toward the new target investment allocation percentages. The target asset allocation percentages were modified to better align the asset allocations with the funded status of the pension plan. Future contributions to the plan will also be increased to improve the funded status of the plan.

The fair value of pension plan assets invested in debt and equity securities was based primarily on fair value (market prices). The fair value of investment securities traded on a national securities exchange is determined based on the reported last sales price; securities traded in the over-the-counter market are valued at the last reported bid price. Investment securities for which market prices are not readily available or for which market prices do not represent the value at the time of pricing, the investment manager estimates fair value based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry). Investments in common/collective trust funds are presented at estimated fair value, which is determined based on the unit value of the fund. Unit value is determined by an independent trustee, which sponsors the fund, by dividing the fund's net assets by its units outstanding at the valuation date. The Company's investments in common/collective trusts have redemption limitations that permit quarterly redemptions following notice requirements of 45 to 60 days. The fair values of the closely held investments and partnership interests are based upon the allocated share of the fair value of the underlying assets as well as the allocated share of the undistributed profits and losses, including realized and unrealized gains and losses. Most of the Company's investments in closely held investments and partnership interests have redemption limitations that range from bi-monthly to semi-annually following redemption notice requirements of 60 to 90 days. One investment in a partnership has a lock-up for redemption currently expiring in 2022 and is subject to extension.

The fair value of pension plan assets invested in real estate was determined by the investment manager based on three basic approaches:

- properties are externally appraised on an annual basis by independent appraisers, additional appraisals may be performed as warranted by specific asset or market conditions,
- property valuations are reviewed quarterly and adjusted as necessary, and
- loans are reflected at fair value.

The fair value of pension plan assets was determined as of December 31, 2016 and 2015.

Pension plan other postretirement plan assets whose fair values are measured using net asset value (NAV) are excluded from the fair

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

value hierarchy and are included as reconciling items in the tables below.

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2016 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 10,179	\$ —	\$ 10,179
Fixed income securities:				
U.S. government issues	—	30,919	—	30,919
Corporate issues	—	193,563	—	193,563
International issues	—	34,145	—	34,145
Municipal issues	—	18,888	—	18,888
Mutual funds:				
U.S. equity securities	120,856	—	—	120,856
International equity securities	30,025	—	—	30,025
Absolute return (1)	6,622	—	—	6,622
<b>Plan assets measured at NAV (not subject to hierarchy disclosure)</b>				
Common/collective trusts:				
Real estate	—	—	—	19,779
International equity securities	—	—	—	29,140
Partnership/closely held investments:				
Absolute return (1)	—	—	—	39,077
Private equity funds (2)	—	—	—	72
Real estate	—	—	—	7,649
Total	\$ 157,503	\$ 287,694	\$ —	\$ 540,914

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2015 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ 86	\$ 10,641	\$ —	\$ 10,727
Fixed income securities:				
U.S. government issues	—	47,845	—	47,845
Corporate issues	—	187,308	—	187,308
International issues	—	34,458	—	34,458
Municipal issues	—	22,416	—	22,416
Mutual funds:				
U.S. equity securities	87,678	—	—	87,678
International equity securities	40,343	—	—	40,343
Absolute return (1)	13,996	—	—	13,996

**Plan assets measured at NAV (not subject to hierarchy disclosure)**

Common/collective trusts:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation		03/31/2017	2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Real estate	—	—	—	24,147
Partnership/closely held investments:				
Absolute return (1)	—	—	—	38,302
Private equity funds (2)	—	—	—	73
Real estate	—	—	—	9,941
Total	\$ 142,103	\$ 302,668	\$ —	\$ 517,234

- (1) This category invests in multiple strategies to diversify risk and reduce volatility. The strategies include: (a) event driven, relative value, convertible, and fixed income arbitrage, (b) distressed investments, (c) long/short equity and fixed income, and (d) market neutral strategies.
- (2) This category includes private equity funds that invest primarily in U.S. companies.

The fair value of other postretirement plan assets invested in debt and equity securities was based primarily on market prices. The fair value of investment securities traded on a national securities exchange is determined based on the last reported sales price; securities traded in the over-the-counter market are valued at the last reported bid price. Investment securities for which market prices are not readily available are fair-valued by the investment manager based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry). The target asset allocation was 60 percent equity securities and 40 percent debt securities in both 2016 and 2015.

The fair value of other postretirement plan assets was determined as of December 31, 2016 and 2015.

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2016 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 6	\$ —	\$ 6
Mutual funds:				
Balanced index fund (1)	33,359	—	—	33,359
Total	\$ 33,359	\$ 6	\$ —	\$ 33,365

- (1) The balanced index fund is a single mutual fund that includes a percentage of U.S. equity securities, fixed income securities and International securities.

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2015 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 9	\$ —	\$ 9
Mutual funds:				
Fixed income securities	12,000	—	—	12,000
U.S. equity securities	13,224	—	—	13,224
International equity securities	5,635	—	—	5,635
Total	\$ 30,859	\$ 9	\$ —	\$ 30,868

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point increase in the assumed health care cost trend rate for each year would increase the accumulated postretirement benefit obligation as of December 31, 2016 by \$8.6 million and the service and interest cost by \$1.0 million. A one-percentage-point decrease in the assumed health care cost trend rate for each year would decrease the accumulated postretirement benefit obligation as of December 31, 2016 by \$6.7 million and the service and interest cost by \$0.7 million.

#### ***401(k) Plans and Executive Deferral Plan***

Avista Corp. has a salary deferral 401(k) plans that is a defined contribution plan and covers substantially all employees. Employees can make contributions to their respective accounts in the plans on a pre-tax basis up to the maximum amount permitted by law. The Company matches a portion of the salary deferred by each participant according to the schedule in the respective plan.

Employer matching contributions were as follows for the years ended December 31 (dollars in thousands):

	2016	2015
Employer 401(k) matching contributions	\$ 8,555	\$ 7,875

The Company has an Executive Deferral Plan. This plan allows executive officers and other key employees the opportunity to defer until the earlier of their retirement, termination, disability or death, up to 75 percent of their base salary and/or up to 100 percent of their incentive payments. Deferred compensation funds are held by the Company in a Rabbi Trust.

There were deferred compensation assets and corresponding deferred compensation liabilities on the Balance Sheets of the following amounts as of December 31 (dollars in thousands):

	2016	2015
Deferred compensation assets and liabilities	\$ 7,679	\$ 8,093

#### **NOTE 9. ACCOUNTING FOR INCOME TAXES**

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes and tax credit carryforwards.

The realization of deferred income tax assets is dependent upon the ability to generate taxable income in future periods. The Company evaluated available evidence supporting the realization of its deferred income tax assets and determined it is more likely than not that deferred income tax assets will be realized.

As of December 31, 2016, the Company had \$17.1 million of state tax credit carryforwards of which it is expected \$7.9 million may expire unused; the Company has reflected the net amount of \$9.2 million as an asset at December 31, 2016. State tax credits expire from 2019 to 2028.

The Company and its eligible subsidiaries file consolidated federal income tax returns. The Company also files state income tax returns in certain jurisdictions, including Idaho, Oregon and Montana. Subsidiaries are charged or credited with the tax effects of their operations on a stand-alone basis. The Internal Revenue Service (IRS) has completed its examination of all tax years through 2011 and all issues were resolved related to these years. The statute of limitations for the IRS to review the 2012 tax year has expired, leaving the 2013 through 2015 tax years still open for review. The Company believes that any open tax years for federal or state income taxes will not result in adjustments that would be significant to the financial statements.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company had net regulatory assets related to the probable recovery of certain deferred income tax liabilities from customers through future rates as of December 31 (dollars in thousands):

	2016	2015
Regulatory assets for deferred income taxes	\$ 109,853	\$ 101,240
Regulatory liabilities for deferred income taxes	28,966	17,609

#### NOTE 10. ENERGY PURCHASE CONTRACTS

Avista Corp. has contracts for the purchase of fuel for thermal generation, natural gas for resale and various agreements for the purchase or exchange of electric energy with other entities. The remaining term of the contracts range from one month to twenty-five years.

Total expenses for power purchased, natural gas purchased, fuel for generation and other fuel costs, which are included in utility resource costs in the Statements of Income, were as follows for the years ended December 31 (dollars in thousands):

	2016	2015
Utility power resources	\$ 402,575	\$ 511,937

The following table details Avista Corp.'s future contractual commitments for power resources (including transmission contracts) and natural gas resources (including transportation contracts) (dollars in thousands):

	2017	2018	2019	2020	2021	Thereafter	Total
Power resources	\$ 202,494	\$ 187,080	\$ 174,285	\$ 109,878	\$ 96,485	\$ 775,548	\$ 1,545,770
Natural gas resources	95,549	65,230	53,860	41,340	29,306	349,468	634,753
Total	\$ 298,043	\$ 252,310	\$ 228,145	\$ 151,218	\$ 125,791	\$ 1,125,016	\$ 2,180,523

These energy purchase contracts were entered into as part of Avista Corp.'s obligation to serve its retail electric and natural gas customers' energy requirements, including contracts entered into for resource optimization. As a result, these costs are recovered either through base retail rates or adjustments to retail rates as part of the power and natural gas cost deferral and recovery mechanisms.

The above future contractual commitments for power resources include fixed contractual amounts related to the Company's contracts with certain PUDs to purchase portions of the output of certain generating facilities. Although Avista Corp. has no investment in the PUD generating facilities, the fixed contracts obligate Avista Corp. to pay certain minimum amounts whether or not the facilities are operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in utility resource costs in the Statements of Income. The contractual amounts included above consist of Avista Corp.'s share of existing debt service cost and its proportionate share of the variable operating expenses of these projects. The minimum amounts payable under these contracts are based in part on the proportionate share of the debt service requirements of the PUD's revenue bonds for which the Company is indirectly responsible. The Company's total future debt service obligation associated with the revenue bonds outstanding at December 31, 2016 (principal and interest) was \$65.2 million.

In addition, Avista Corp. has operating agreements, settlements and other contractual obligations related to its generating facilities and transmission and distribution services. The following table details future contractual commitments under these agreements (dollars in thousands):

	2017	2018	2019	2020	2021	Thereafter	Total
Contractual obligations	\$ 33,922	\$ 28,783	\$ 32,549	\$ 32,160	\$ 27,019	\$ 189,000	\$ 343,433

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## NOTE 11. NOTES PAYABLE

### *Avista Corp.*

Avista Corp. has a committed line of credit with various financial institutions in the total amount of \$400.0 million. A two-year option was exercised by the Company in 2016 to extend the maturity of the facility agreement to April 2021.

The committed line of credit agreement contains customary covenants and default provisions. The credit agreement has a covenant which does not permit the ratio of "consolidated total debt" to "consolidated total capitalization" of Avista Corp. to be greater than 65 percent at any time. As of December 31, 2016, the Company was in compliance with this covenant.

Balances outstanding and interest rates of borrowings (excluding letters of credit) under the Company's revolving committed lines of credit were as follows as of December 31 (dollars in thousands):

	2016	2015
Balance outstanding at end of period	\$ 120,000	\$ 105,000
Letters of credit outstanding at end of period	\$ 34,353	\$ 44,595
Average interest rate at end of period	1.50%	1.18%

As of December 31, 2016 and 2015, the borrowings outstanding under Avista Corp.'s committed line of credit were classified as short-term borrowings on the Balance Sheet.

## NOTE 12. BONDS

The following details long-term debt outstanding as of December 31 (dollars in thousands):

Maturity Year	Description	Interest Rate	2016	2015
2016	First Mortgage Bonds (1)	0.84%	\$ —	\$ 90,000
2018	First Mortgage Bonds	5.95%	250,000	250,000
2018	Secured Medium-Term Notes	7.39%-7.45%	22,500	22,500
2019	First Mortgage Bonds	5.45%	90,000	90,000
2020	First Mortgage Bonds	3.89%	52,000	52,000
2022	First Mortgage Bonds	5.13%	250,000	250,000
2023	Secured Medium-Term Notes	7.18%-7.54%	13,500	13,500
2028	Secured Medium-Term Notes	6.37%	25,000	25,000
2032	Secured Pollution Control Bonds (2)	(2)	66,700	66,700
2034	Secured Pollution Control Bonds (2)	(2)	17,000	17,000
2035	First Mortgage Bonds	6.25%	150,000	150,000
2037	First Mortgage Bonds	5.70%	150,000	150,000
2040	First Mortgage Bonds	5.55%	35,000	35,000
2041	First Mortgage Bonds	4.45%	85,000	85,000
2044	First Mortgage Bonds	4.11%	60,000	60,000
2045	First Mortgage Bonds	4.37%	100,000	100,000
2047	First Mortgage Bonds	4.23%	80,000	80,000
2051	First Mortgage Bonds (3)	3.54%	175,000	—

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Total secured bonds	1,621,700	1,536,700
Secured Pollution Control Bonds held by Avista Corporation (2)	(83,700)	(83,700)
Total long-term debt	<u>\$ 1,538,000</u>	<u>\$ 1,453,000</u>

- (1) In August 2016, Avista Corp. entered into a term loan agreement with a commercial bank in the amount of \$70.0 million with a maturity date of December 30, 2016. Loans under this agreement were unsecured and had a variable annual interest rate. The Company borrowed the entire \$70.0 million available under this agreement, which was used to repay a portion of the \$90.0 million in first mortgage bonds that matured in August 2016. This term loan was subsequently repaid in full in December using the proceeds from the first mortgage bonds issued in December 2016 (discussed below).
- (2) In December 2010, \$66.7 million and \$17.0 million of the City of Forsyth, Montana Pollution Control Revenue Refunding Bonds (Avista Corporation Colstrip Project) due in 2032 and 2034, respectively, which had been held by Avista Corp. since 2008 and 2009, respectively, were refunded by new bond issues (Series 2010A and Series 2010B). The new bonds were not offered to the public and were purchased by Avista Corp. due to market conditions. The Company expects that at a later date, subject to market conditions, these bonds may be remarketed to unaffiliated investors. So long as Avista Corp. is the holder of these bonds, the bonds will not be reflected as an asset or a liability on Avista Corp.'s Balance Sheets.
- (3) In December 2016, Avista Corp. issued and sold \$175.0 million of 3.54 percent first mortgage bonds due in 2051 pursuant to a bond purchase agreement with institutional investors in the private placement market. The total net proceeds from the sale of the bonds were used to repay the \$70.0 million term loan discussed above and to repay a portion of the borrowings outstanding under the Company's \$400.0 million committed line of credit. In connection with the execution of the bond purchase agreement, the Company cash-settled seven interest rate swap derivatives (notional aggregate amount of \$125.0 million) and paid a total of \$54.0 million.

The following table details future long-term debt maturities including advances from associated companies (see Note 13) (dollars in thousands):

	2017	2018	2019	2020	2021	Thereafter	Total
Debt maturities	\$ —	\$ 272,500	\$ 90,000	\$ 52,000	\$ —	\$ 1,175,047	\$ 1,589,547

Substantially all of Avista Corp.'s owned properties are subject to the lien of its mortgage indenture. Under the Mortgage and Deed of Trust (Mortgage) securing its first mortgage bonds (including secured medium-term notes), Avista Corp. may issue additional first mortgage bonds under its mortgage in an aggregate principal amount equal to the sum of:

- 66-2/3 percent of the cost or fair value (whichever is lower) of property additions which have not previously been made the basis of any application under the Mortgage, or
- an equal principal amount of retired first mortgage bonds which have not previously been made the basis of any application under the Mortgage, or
- deposit of cash.

However, Avista Corp. may not issue any additional first mortgage bonds (with certain exceptions in the case of bonds issued on the basis of retired bonds) unless it has "net earnings" (as defined in the Mortgage) for any period of 12 consecutive calendar months out of the preceding 18 calendar months that were at least twice the annual interest requirements on all mortgage securities at the time outstanding, including the first mortgage bonds to be issued, and on all indebtedness of prior rank. As of December 31, 2016, property additions and retired bonds would have allowed, and the net earnings test would not have prohibited, the issuance of \$1.2 billion in

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

aggregate principal amount of additional first mortgage bonds at Avista Corp.

#### NOTE 13. ADVANCES FROM ASSOCIATED COMPANIES

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II issued \$50.0 million of Preferred Trust Securities with a floating distribution rate of LIBOR plus 0.875 percent, calculated and reset quarterly.

The distribution rates paid were as follows during the years ended December 31:

	2016	2015
Low distribution rate	1.29%	1.11%
High distribution rate	1.81%	1.29%
Distribution rate at the end of the year	1.81%	1.29%

Concurrent with the issuance of the Preferred Trust Securities, Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. These debt securities may be redeemed at the option of Avista Capital II at any time and mature on June 1, 2037. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

The Company owns 100 percent of Avista Capital II and has solely and unconditionally guaranteed the payment of distributions on, and redemption price and liquidation amount for, the Preferred Trust Securities to the extent that Avista Capital II has funds available for such payments from the respective debt securities. Upon maturity or prior redemption of such debt securities, the Preferred Trust Securities will be mandatorily redeemed.

#### NOTE 14. FAIR VALUE

The carrying values of cash and cash equivalents, special deposits, accounts and notes receivable, accounts payable and notes payable are reasonable estimates of their fair values. Bonds and advances from associated companies are reported at carrying value on the Balance Sheets.

The fair value hierarchy prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to fair values derived from unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are defined as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 – Pricing inputs are other than quoted prices in active markets included in Level 1, but which are either directly or indirectly observable as of the reporting date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors, and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace.

Level 3 – Pricing inputs include significant inputs that are generally unobservable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. The determination of the fair values incorporates various factors that not only include the credit standing of the counterparties involved and the impact of credit enhancements (such as cash deposits and letters of credit), but also the impact of Avista Corp.'s nonperformance risk on its liabilities.

The following table sets forth the carrying value and estimated fair value of the Company's financial instruments not reported at estimated fair value on the Balance Sheets as of December 31 (dollars in thousands):

	2016		2015	
	Carrying Value	Estimated Fair Value	Carrying Value	Estimated Fair Value
Bonds (Level 2)	\$ 951,000	\$ 1,048,661	\$ 951,000	\$ 1,055,797
Bonds (Level 3)	587,000	583,073	502,000	505,768
Advances from associated companies (Level 3)	51,547	38,660	51,547	36,083

These estimates of fair value of long-term debt and long-term debt to affiliated trusts were primarily based on available market information, which generally consists of estimated market prices from third party brokers for debt with similar risk and terms. The price ranges obtained from the third party brokers consisted of par values of 75.00 to 122.59, where a par value of 100.00 represents the carrying value recorded on the Balance Sheets. Level 2 long-term debt represents publicly issued bonds with quoted market prices; however, due to their limited trading activity, they are classified as Level 2 because brokers must generate quotes and make estimates using comparable debt with similar risk and terms if there is no trading activity near a period end. Level 3 long-term debt consists of private placement bonds and debt to affiliated trusts, which typically have no secondary trading activity. Fair values in Level 3 are estimated based on market prices from third party brokers using secondary market quotes for debt with similar risk and terms to generate quotes for Avista Corp. bonds.

The following table discloses by level within the fair value hierarchy the Company's assets and liabilities measured and reported on the Balance Sheets as of December 31, 2016 and 2015 at fair value on a recurring basis (dollars in thousands):

	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
<b>December 31, 2016</b>					
<b>Assets:</b>					
Energy commodity derivatives	\$ —	\$ 47,994	\$ —	\$ (46,099)	\$ 1,895
Level 3 energy commodity derivatives:					
Natural gas exchange agreements	—	—	69	(69)	—
Power exchange agreement	—	—	25	(25)	—
Foreign currency exchange derivatives	—	5	—	(5)	—
Interest rate swap derivatives	—	13,098	—	(4,348)	8,750
Deferred compensation assets:					
Fixed income securities	1,789	—	—	—	1,789
Equity securities	5,481	—	—	—	5,481

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Total	\$ 7,270	\$ 61,097	\$ 94	\$ (50,546)	\$ 17,915
<b>Liabilities:</b>					
Energy commodity derivatives	\$ —	\$ 56,871	\$ —	\$ (55,957)	\$ 914
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	5,954	(69)	5,885
Power exchange agreement	—	—	13,474	(25)	13,449
Power option agreement	—	—	76	—	76
Interest rate swap derivatives	—	73,978	—	(39,248)	34,730
Foreign currency exchange derivatives	—	28	—	(5)	23
Total	\$ —	\$ 130,877	\$ 19,504	\$ (95,304)	\$ 55,077

	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
<b>December 31, 2015</b>					
<b>Assets:</b>					
Energy commodity derivatives	\$ —	\$ 74,637	\$ —	\$ (73,954)	\$ 683
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	678	(678)	—
Foreign currency exchange derivatives	—	2	—	(2)	—
Interest rate swap derivatives	—	1,548	—	—	1,548
Deferred compensation assets:					
Fixed income securities	1,727	—	—	—	1,727
Equity securities	5,761	—	—	—	5,761
Total	\$ 7,488	\$ 76,187	\$ 678	\$ (74,634)	\$ 9,719
<b>Liabilities:</b>					
Energy commodity derivatives	\$ —	\$ 97,193	\$ —	\$ (88,480)	\$ 8,713
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	5,717	(678)	5,039
Power exchange agreement	—	—	21,961	—	21,961
Power option agreement	—	—	124	—	124
Foreign currency exchange derivatives	—	19	—	(2)	17
Interest rate swap derivatives	—	85,498	—	—	85,498
Total	\$ —	\$ 182,710	\$ 27,802	\$ (89,160)	\$ 121,352

- (1) The Company is permitted to net derivative assets and derivative liabilities with the same counterparty when a legally enforceable master netting agreement exists. In addition, the Company nets derivative assets and derivative liabilities against any payables and receivables for cash collateral held or placed with these same counterparties.

The difference between the amount of derivative assets and liabilities disclosed in respective levels in the table above and the amount

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

of derivative assets and liabilities disclosed on the Balance Sheets is due to netting arrangements with certain counterparties. See Note 5 for additional discussion of derivative netting.

To establish fair value for energy commodity derivatives, the Company uses quoted market prices and forward price curves to estimate the fair value of utility derivative commodity instruments included in Level 2. In particular, electric derivative valuations are performed using market quotes, adjusted for periods in between quotable periods. Natural gas derivative valuations are estimated using New York Mercantile Exchange (NYMEX) pricing for similar instruments, adjusted for basin differences, using market quotes. Where observable inputs are available for substantially the full term of the contract, the derivative asset or liability is included in Level 2.

To establish fair values for interest rate swap derivatives, the Company uses forward market curves for interest rates for the term of the swaps and discounts the cash flows back to present value using an appropriate discount rate. The discount rate is calculated by third party brokers according to the terms of the swap derivatives and evaluated by the Company for reasonableness, with consideration given to the potential non-performance risk by the Company. Future cash flows of the interest rate swap derivatives are equal to the fixed interest rate in the swap compared to the floating market interest rate multiplied by the notional amount for each period.

To establish fair value for foreign currency derivatives, the Company uses forward market curves for Canadian dollars against the US dollar and multiplies the difference between the locked-in price and the market price by the notional amount of the derivative. Forward foreign currency market curves are provided by third party brokers. The Company's credit spread is factored into the locked-in price of the foreign exchange contracts.

Deferred compensation assets and liabilities represent funds held by the Company in a Rabbi Trust for an executive deferral plan. These funds consist of actively traded equity and bond funds with quoted prices in active markets. The balance disclosed in the table above excludes cash and cash equivalents of \$0.4 million as of December 31, 2016 and \$0.6 million as of December 31, 2015.

### ***Level 3 Fair Value***

Under the power exchange agreement the Company purchases power at a price that is based on the average operating and maintenance (O&M) charges from three surrogate nuclear power plants around the country. To estimate the fair value of this agreement the Company estimates the difference between the purchase price based on the future O&M charges and forward prices for energy. The Company compares the Level 2 brokered quotes and forward price curves described above to an internally developed forward price which is based on the average O&M charges from the three surrogate nuclear power plants for the current year. Because the nuclear power plant O&M charges are only known for one year, all forward years are estimated assuming an annual escalation. In addition to the forward price being estimated using unobservable inputs, the Company also estimates the volumes of the transactions that will take place in the future based on historical average transaction volumes per delivery year (November to April). Significant increases or decreases in any of these inputs in isolation would result in a significantly higher or lower fair value measurement. Generally, a change in the current year O&M charges for the surrogate plants is accompanied by a directionally similar change in O&M charges in future years. There is generally not a correlation between external market prices and the O&M charges used to develop the internal forward price.

For the power commodity option agreement, the Company uses the Black-Scholes-Merton valuation model to estimate the fair value, and this model includes significant inputs not observable or corroborated in the market. These inputs include: 1) the strike price (which is an internally derived price based on a combination of generation plant heat rate factors, natural gas market pricing, delivery and other O&M charges), 2) estimated delivery volumes, and 3) volatility rates. Significant increases or decreases in any of these inputs in isolation would result in a significantly higher or lower fair value measurement. Generally, changes in overall commodity market prices and volatility rates are accompanied by directionally similar changes in the strike price and volatility assumptions used in the calculation.

For the natural gas commodity exchange agreement, the Company uses the same Level 2 brokered quotes described above; however,

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

the Company also estimates the purchase and sales volumes (within contractual limits) as well as the timing of those transactions. Changing the timing of volume estimates changes the timing of purchases and sales, impacting which brokered quote is used. Because the brokered quotes can vary significantly from period to period, the unobservable estimates of the timing and volume of transactions can have a significant impact on the calculated fair value. The Company currently estimates volumes and timing of transactions based on a most likely scenario using historical data. Historically, the timing and volume of transactions have not been highly correlated with market prices and market volatility.

The following table presents the quantitative information which was used to estimate the fair values of the Level 3 assets and liabilities above as of December 31, 2016 (dollars in thousands):

	Fair Value (Net) at December 31, 2016	Valuation Technique	Unobservable Input	Range
Power exchange agreement	\$ (13,449)	Surrogate facility pricing	O&M charges	\$33.59-\$49.15/MWh (1)
			Escalation factor	3% - 2017 to 2019
			Transaction volumes	241,558 - 396,984 MWhs
Power option agreement	(76)	Black-Scholes-Merton	Strike price	\$37.83/MWh - 2019
				\$54.40/MWh - 2018
			Delivery volumes	157,517 - 285,979 MWhs
			Volatility rates	0.20 (2)
Natural gas exchange agreement	(5,885)	Internally derived weighted-average cost of gas	Forward purchase prices	\$1.83 - \$3.06/mmBTU
			Forward sales prices	\$1.90 - \$5.14/mmBTU
			Purchase volumes	115,000 - 310,000 mmBTUs
			Sales volumes	60,000 - 310,000 mmBTUs

(1) The average O&M charges for the delivery year beginning in November 2016 were \$39.22 per MWh. For ratemaking purposes the average O&M charges to be included for recovery in retail rates vary slightly between regulatory jurisdictions. The average O&M charges for the delivery year beginning in 2016 were \$44.33 for Washington and \$39.22 for Idaho.

(2) The estimated volatility rate of 0.20 is compared to actual quoted volatility rates of 0.35 for 2017 to 0.26 in December 2018.

The valuation methods, significant inputs and resulting fair values described above were developed by the Company's management and are reviewed on at least a quarterly basis to ensure they provide a reasonable estimate of fair value each reporting period.

The following table presents activity for energy commodity derivative assets (liabilities) measured at fair value using significant unobservable inputs (Level 3) for the years ended December 31 (dollars in thousands):

Natural Gas Exchange Agreement	Power Exchange Agreement	Power Option Agreement	Total
--------------------------------------	--------------------------------	------------------------------	-------

Year ended December 31, 2016:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation		03/31/2017	2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Balance as of January 1, 2016	\$	(5,039)	\$	(21,961)	\$	(124)	\$	(27,124)
Total gains or (losses) (realized/unrealized):								
Included in regulatory assets/liabilities (1)		259		400		48		707
Settlements		(1,105)		8,112		—		7,007
Ending balance as of December 31, 2016 (2)	\$	(5,885)	\$	(13,449)	\$	(76)	\$	(19,410)
<b>Year ended December 31, 2015:</b>								
Balance as of January 1, 2015	\$	(35)	\$	(23,299)	\$	(424)	\$	(23,758)
Total gains or (losses) (realized/unrealized):								
Included in regulatory assets/liabilities (1)		(6,008)		(6,198)		300		(11,906)
Settlements		1,004		7,536		—		8,540
Ending balance as of December 31, 2015 (2)	\$	(5,039)	\$	(21,961)	\$	(124)	\$	(27,124)

- (1) All gains and losses are included in other regulatory assets and liabilities. There were no gains and losses included in either net income or other comprehensive income during any of the periods presented in the table above.
- (2) There were no purchases, issuances or transfers from other categories of any derivatives instruments during the periods presented in the table above.

#### NOTE 15. COMMON STOCK

The payment of dividends on common stock could be limited by:

- certain covenants applicable to preferred stock (when outstanding) contained in the Company's Restated Articles of Incorporation, as amended (currently there are no preferred shares outstanding),
- certain covenants applicable to the Company's outstanding long-term debt and committed line of credit agreements,
- the hydroelectric licensing requirements of section 10(d) of the FPA (see Note 1), and
- certain requirements under the OPUC approval of the AERC acquisition in 2014. The OPUC's AERC acquisition order requires Avista Corp. to maintain a capital structure of no less than 40 percent common equity (inclusive of short-term debt). This limitation may be revised upon request by the Company with approval from the OPUC.

The Company declared the following dividends for the year ended December 31:

	2016	2015
Dividends paid per common share	\$ 1.37	\$ 1.32

Under the most restrictive of the dividend limitations discussed above, which are the requirements of the OPUC approval of the AERC acquisition, the amount available for dividends at December 31, 2016 was limited to \$263.4 million.

The Company has 10 million authorized shares of preferred stock. The Company did not have any preferred stock outstanding as of December 31, 2016 and 2015.

#### Stock Repurchase Programs

During 2014 and 2015, Avista Corp.'s Board of Directors approved programs to repurchase shares of the Company's outstanding common stock. The number of shares repurchased and the total cost of repurchases are disclosed in the Statements of Equity and

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Redeemable Noncontrolling Interests. The average repurchase price was \$31.57 in 2014 and \$32.66 in 2015. All repurchased shares reverted to the status of authorized but unissued shares.

### ***Equity Issuances***

In March 2016, the Company entered into four separate sales agency agreements under which Avista Corp.'s sales agents may offer and sell up to 3.8 million new shares of Avista Corp.'s common stock, no par value, from time to time. The sales agency agreements expire on February 29, 2020. In 2016, 1.6 million shares were issued under these agreements resulting in total net proceeds of \$65.3 million, leaving 2.2 million shares remaining to be issued.

In 2016, the Company also issued \$1.7 million (net of issuance costs) of common stock under the employee plans.

### **NOTE 16. COMMITMENTS AND CONTINGENCIES**

In the course of its business, the Company becomes involved in various claims, controversies, disputes and other contingent matters, including the items described in this Note. Some of these claims, controversies, disputes and other contingent matters involve litigation or other contested proceedings. For all such matters, the Company intends to vigorously protect and defend its interests and pursue its rights. However, no assurance can be given as to the ultimate outcome of any particular matter because litigation and other contested proceedings are inherently subject to numerous uncertainties. For matters that affect Avista Corp.'s operations, the Company intends to seek, to the extent appropriate, recovery of incurred costs through the ratemaking process.

#### ***California Refund Proceeding***

In February 2016, APX, a market maker in the California Refund Proceedings in whose markets Avista Energy participated in the summer of 2000, asserted that Avista Energy and its other customer/participants may be responsible for a share of the disgorgement penalty APX may be found to owe to Pacific Gas & Electric (PG&E), Southern California Edison, San Diego Gas & Electric, the California Attorney General (AG), the California Department of Water Resources (CERS), and the California Public Utilities Commission (together, the "California Parties"). The penalty arises as a result of the FERC's finding that APX committed violations in the California market in the summer of 2000. APX is making these assertions despite Avista Energy having been dismissed in FERC Opinion No. 536 from the on-going administrative proceeding at the FERC regarding potential wrongdoing in the California markets in the summer of 2000. APX has identified Avista Energy's share of APX's exposure to be as much as \$16.0 million even though no wrongdoing allegations are specifically attributable to Avista Energy. Avista Energy believes its settlement with the California Parties in 2014 insulates it from any such liability and that as a dismissed party it cannot be drawn back into the litigation. Avista Energy intends to vigorously dispute APX's assertions of indirect liability, but cannot at this time predict the eventual outcome.

#### ***Pacific Northwest Refund Proceeding***

In July 2001, the FERC initiated a preliminary evidentiary hearing to develop a factual record as to whether prices for spot market sales of wholesale energy in the Pacific Northwest between December 25, 2000 and June 20, 2001 were just and reasonable. In June 2003, the FERC terminated the Pacific Northwest refund proceedings, after finding that the equities do not justify the imposition of refunds. In August 2007, the Ninth Circuit found that the FERC had failed to take into account new evidence of market manipulation and that such failure was arbitrary and capricious and, accordingly, remanded the case to the FERC, stating that the FERC's findings must be reevaluated in light of the new evidence. The Ninth Circuit expressly declined to direct the FERC to grant refunds. On October 3, 2011, the FERC issued an Order on Remand and on April 5, 2013 expanded the temporal scope of the proceeding to permit parties to submit evidence on transactions during the period from January 1, 2000 through and including June 20, 2001.

On July 11, 2012 and March 28, 2013, Avista Energy and Avista Corp. filed settlements of all issues in this docket with regard to the claims made by the City of Tacoma and the California AG (on behalf of the California Department of Water Resources). The FERC approved the settlements and they are final.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The remaining direct claimant against Avista Corp. and Avista Energy in this proceeding was the City of Seattle, Washington (Seattle). An evidentiary, trial type hearing before an Administrative Law Judge (ALJ) to permit parties to present evidence of unlawful market activity was conducted in 2013.

With regard to the Seattle claims, on March 28, 2014, the Presiding ALJ issued an Initial Decision finding that: 1) Seattle failed to demonstrate that either Avista Corp. or Avista Energy engaged in unlawful market activity and also failed to identify any specific contracts at issue; 2) Seattle failed to demonstrate that contracts with either Avista Corp. or Avista Energy imposed an excessive burden on consumers or seriously harmed the public interest; and that 3) Seattle failed to demonstrate that either Avista Corp. or Avista Energy engaged in any specific violations of substantive provisions of the FPA or any filed tariffs or rate schedules. Accordingly, the ALJ denied all of Seattle's claims under both section 206 and section 309 of the FPA. On May 22, 2015, the FERC issued its Order on Initial Decision in which it upheld the ALJ's Initial Decision denying all of Seattle's claims against Avista Corp. and Avista Energy. Seattle filed a Request for Rehearing of the FERC's Order on Initial Decision which was denied on December 31, 2015. Seattle appealed the FERC's decision to the Ninth Circuit. In October 2016, Seattle settled all of the matters with the remaining parties and withdrew its appeal at the Ninth Circuit. All the remaining parties signed the settlement agreement and a petition to dismiss the case was filed with the Ninth Circuit on October 27, 2016. There are no remaining claims outstanding under this proceeding. The settlement did not have a material adverse effect on the Company's financial condition, results of operations or cash flows.

#### ***Sierra Club and Montana Environmental Information Center Litigation***

In 2013, the Sierra Club and Montana Environmental Information Center (MEIC) (collectively "Plaintiffs"), filed a Complaint in the United States District Court for the District of Montana, Billings Division, against the Owners of the Colstrip Generating Project ("Colstrip"); Avista Corp. owns a 15 percent interest in Units 3 & 4 of Colstrip. The other Colstrip co-Owners are Talen Montana, LLC (formerly PPL Montana, LLC, an indirect subsidiary of Talen Energy Corporation), Puget Sound Energy, Portland General Electric Company, NorthWestern Energy and PacifiCorp. The Complaint alleged certain violations of the Clean Air Act, including the New Source Review, Title V and opacity requirements with respect to post-January 1, 2001 Colstrip projects. The Plaintiffs requested that the Court grant injunctive and declaratory relief, order remediation of alleged environmental damages, impose civil penalties, require a beneficial environmental project in the areas affected by the alleged air pollution and require payment of Plaintiffs' costs of litigation and attorney fees.

The liability trial was scheduled to start on May 31, 2016. The parties engaged in settlement discussions with the Plaintiffs to resolve the claims raised in the litigation. On July 12, 2016, the parties filed a proposed Consent Decree with the court which contained the terms of the settlement of the matter with respect to all four units at Colstrip. The settlement does not include any monetary payments by any party, dismisses all claims against all four units, and provides for the shut-down of units 1 & 2 (which are owned solely by Talen Montana, LLC and Puget Sound Energy) no later than July, 2022. The Consent Decree was entered on September 6, 2016. The parties have petitioned the Court for costs and attorneys' fees. The Court denied the defendant's claim for fees and reduced the plaintiff's claimed fees from approximately \$3.0 million to \$1.6 million. On February 15, 2017 the Court issued an Order adopting this resolution in full and closing the case.

The Company does not expect that this matter will have a material adverse effect on its financial condition, results of operations or cash flows.

#### ***Cabinet Gorge Total Dissolved Gas Abatement Plan***

Dissolved atmospheric gas levels (referred to as "Total Dissolved Gas" or "TDG") in the Clark Fork River exceed state of Idaho and federal water quality numeric standards downstream of Cabinet Gorge particularly during periods when excess river flows must be diverted over the spillway. Under the terms of the Clark Fork Settlement Agreement (CFSA) as incorporated in Avista Corp.'s FERC license for the Clark Fork Project, Avista Corp. has worked in consultation with agencies, tribes and other stakeholders to address this

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

issue. Under the terms of a gas supersaturation mitigation plan, Avista is reducing TDG by constructing spill crest modifications on spill gates at the dam, and the Company expects to continue spill crest modifications over the next several years, in ongoing consultation with key stakeholders. Avista Corp. cannot at this time predict the outcome or estimate a range of costs associated with this contingency; however, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to this issue.

#### ***Fish Passage at Cabinet Gorge and Noxon Rapids***

In 1999, the United States Fish and Wildlife Service (USFWS) listed bull trout as threatened under the Endangered Species Act. In 2010, the USFWS issued a revised designation of critical habitat for bull trout, which includes the lower Clark Fork River. The USFWS issued a final recovery plan in October 2015.

The CFSA describes programs intended to help restore bull trout populations in the project area. Using the concept of adaptive management and working closely with the USFWS, the Company evaluated the feasibility of fish passage at Cabinet Gorge and Noxon Rapids. The results of these studies led, in part, to the decision to move forward with development of permanent facilities, among other bull trout enhancement efforts. Parties to the CFSA are working to resolve several issues. The Company believes its ongoing efforts through the CFSA continue to effectively address issues related to bull trout. Avista Corp. cannot at this time predict the outcome or estimate a range of costs associated with this contingency; however, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to fish passage at Cabinet Gorge and Noxon Rapids.

#### ***Collective Bargaining Agreements***

The Company's collective bargaining agreements with the IBEW represent approximately 45 percent of all of Avista Corp.'s employees. A new three-year agreement with the local union in Washington and Idaho representing the majority (approximately 90 percent) of the Avista Corp.'s bargaining unit employees was approved in March 2016 and expires in March 2019.

A three-year agreement in Oregon, which covers approximately 50 employees was set to expire in March 2017. A new three-year agreement has been approved by the IBEW membership that will expire in March 2020. It is still awaiting approval from the National IBEW.

There is a risk that if collective bargaining agreements expire and new agreements are not reached in each of our jurisdictions, employees could strike. Given the magnitude of employees that are covered by collective bargaining agreements, this could result in disruptions of our operations. However, the Company believes that the possibility of this occurring is remote.

#### ***Other Contingencies***

In the normal course of business, the Company has various other legal claims and contingent matters outstanding. The Company believes that any ultimate liability arising from these actions will not have a material impact on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

The Company routinely assesses, based on studies, expert analyses and legal reviews, its contingencies, obligations and commitments for remediation of contaminated sites, including assessments of ranges and probabilities of recoveries from other responsible parties who either have or have not agreed to a settlement as well as recoveries from insurance carriers. The Company's policy is to accrue and charge to current expense identified exposures related to environmental remediation sites based on estimates of investigation, cleanup and monitoring costs to be incurred. For matters that affect Avista Corp.'s or AEL&P's operations, the Company seeks, to the extent appropriate, recovery of incurred costs through the ratemaking process.

The Company has potential liabilities under the Endangered Species Act for species of fish, plants and wildlife that have either already been added to the endangered species list, listed as "threatened" or petitioned for listing. Thus far, measures adopted and implemented

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

have had minimal impact on the Company. However, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to these issues.

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. In addition, the company holds additional non-hydro water rights. The state of Montana is examining the status of all water right claims within state boundaries through a general adjudication. Claims within the Clark Fork River basin could adversely affect the energy production of the Company's Cabinet Gorge and Noxon Rapids hydroelectric facilities. The state of Idaho has initiated adjudication in northern Idaho, which will ultimately include the lower Clark Fork River, the Spokane River and the Coeur d'Alene basin. The Company is and will continue to be a participant in these and any other relevant adjudication processes. The complexity of such adjudications makes each unlikely to be concluded in the foreseeable future. As such, it is not possible for the Company to estimate the impact of any outcome at this time. The Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to this issue.

## NOTE 17. REGULATORY MATTERS

### *Power Cost Deferrals and Recovery Mechanisms*

Deferred power supply costs are recorded as a deferred charge on the Balance Sheets for future prudence review and recovery through retail rates. The power supply costs deferred include certain differences between actual net power supply costs incurred by Avista Corp. and the costs included in base retail rates. This difference in net power supply costs primarily results from changes in:

- short-term wholesale market prices and sales and purchase volumes,
- the level and availability of hydroelectric generation,
- the level and availability of thermal generation (including changes in fuel prices), and
- retail loads.

In Washington, the ERM allows Avista Corp. to periodically increase or decrease electric rates with UTC approval to reflect changes in power supply costs. The ERM is an accounting method used to track certain differences between actual power supply costs, net of wholesale sales and sales of fuel, and the amount included in base retail rates for Washington customers. The Washington ERM calculation is subject to certain deadbands and sharing bands. For 2016, the Company recognized a pre-tax benefit of \$5.1 million under the ERM in Washington compared to a benefit of \$6.3 million for 2015. Total net deferred power costs under the ERM were a liability of \$21.3 million as of December 31, 2016 compared to a liability of \$18.0 million as of December 31, 2015, and these deferred power cost balances represent amounts due to customers.

Avista Corp. has a PCA mechanism in Idaho that allows it to modify electric rates on October 1 of each year with IPUC approval. Under the PCA mechanism, Avista Corp. defers 90 percent of the difference between certain actual net power supply expenses and the amount included in base retail rates for its Idaho customers. The October 1 rate adjustments recover or rebate power costs deferred during the preceding July-June twelve-month period. Total net power supply costs deferred under the PCA mechanism were a liability of \$2.2 million as of December 31, 2016 compared to an asset of \$0.2 million as of December 31, 2015.

### *Natural Gas Cost Deferrals and Recovery Mechanisms*

Avista Corp. files a PGA in all three states it serves to adjust natural gas rates for: 1) estimated commodity and pipeline transportation costs to serve natural gas customers for the coming year, and 2) the difference between actual and estimated commodity and transportation costs for the prior year. Total net deferred natural gas costs to be refunded to customers were a liability of \$30.8 million as of December 31, 2016 compared to a liability of \$17.9 million as of December 31, 2015.

### *Decoupling and Earnings Sharing Mechanisms*

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Decoupling is a mechanism designed to sever the link between a utility's revenues and consumers' energy usage. In each of Avista Corp.'s jurisdictions, each month Avista Corp.'s electric and natural gas revenues are adjusted so as to be based on the number of customers in certain customer rate classes, rather than KWh and therm sales. The difference between revenues based on the number of customers and revenues based on actual usage is deferred and either surcharged or rebated to customers beginning in the following year.

#### *Washington Decoupling and Earnings Sharing*

In Washington, the UTC approved the Company's decoupling mechanisms for electric and natural gas for a five-year period beginning January 1, 2015. Electric and natural gas decoupling surcharge rate adjustments to customers are limited to 3 percent on an annual basis, with any remaining surcharge balance carried forward for recovery in a future period. There is no limit on the level of rebate rate adjustments.

The electric and natural gas decoupling mechanisms each include an after-the-fact earnings test. At the end of each calendar year, separate electric and natural gas earnings calculations will be made for the prior calendar year. These earnings tests will reflect actual decoupled revenues, normalized power supply costs and other normalizing adjustments. See below for a summary of cumulative balances under the decoupling and earnings sharing mechanisms.

#### *Idaho Fixed Cost Adjustment (FCA) and Earnings Sharing Mechanisms*

In Idaho, the IPUC approved the implementation of FCAs for electric and natural gas (similar in operation and effect to the Washington decoupling mechanisms) for an initial term of three years, beginning January 1, 2016.

For the period 2013 through 2015 the Company had an after-the-fact earnings test, such that if Avista Corp., on a consolidated basis for electric and natural gas operations in Idaho, earned more than a 9.8 percent ROE, the Company was required to share with customers 50 percent of any earnings above the 9.8 percent. There was no provision for a surcharge to customers if the Company's ROE was less than 9.8 percent. This after-the-fact earnings test was discontinued as part of the settlement of the Company's 2015 Idaho electric and natural gas general rates cases. See below for a summary of cumulative balances under the decoupling and earnings sharing mechanisms.

#### *Oregon Decoupling Mechanism*

In February 2016, the OPUC approved the implementation of a decoupling mechanism for natural gas, similar to the Washington and Idaho mechanisms described above. The decoupling mechanism became effective on March 1, 2016 and there will be an opportunity for interested parties to review the mechanism and recommend changes, if any, by September 2019. An earnings review is conducted on an annual basis, which is filed by the Company with the OPUC on or before June 1 of each year for the prior calendar year. In the annual earnings review, if the Company earns more than 100 basis points above its allowed return on equity, one-third of the earnings above the 100 basis points would be deferred and later returned to customers. The earnings review is separate from the decoupling mechanism and was in place prior to decoupling. See below for a summary of cumulative balances under the decoupling and earnings sharing mechanisms.

#### *Cumulative Decoupling and Earnings Sharing Mechanism Balances*

As of December 31, 2016 and December 31, 2015, the Company had the following cumulative balances outstanding related to decoupling and earnings sharing mechanisms in its various jurisdictions (dollars in thousands):

	December 31, 2016	December 31, 2015
<b>Washington</b>		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Avista Corporation		03/31/2017	2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Decoupling surcharge	\$	30,408	\$	10,933
Provision for earnings sharing rebate		(5,113)		(3,422)

**Idaho**

Decoupling surcharge	\$	8,292		n/a
Provision for earnings sharing rebate		(5,184)		(8,814)

**Oregon**

Decoupling surcharge	\$	2,021		n/a
Provision for earnings sharing rebate		—		—

(n/a) This mechanism did not exist during this time period.

**NOTE 18. SUPPLEMENTAL CASH FLOW INFORMATION**

Supplemental cash flow information consisted of the following items for the years ended December 31 (dollars in thousands):

	2016	2015
Cash paid for interest	\$ 79,183	\$ 72,405
Cash received for income taxes, net	(14,624)	(10,506)





Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)		Electric (c)	
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	5,288,471,667		3,782,482,769	
4	Property Under Capital Leases	5,843,742		289,388	
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	5,294,315,409		3,782,772,157	
9	Leased to Others				
10	Held for Future Use	9,941,983		9,751,398	
11	Construction Work in Progress	144,751,274		82,968,637	
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	5,449,008,666		3,875,492,192	
14	Accum Prov for Depr, Amort, & Depl	1,770,511,420		1,313,645,015	
15	Net Utility Plant (13 less 14)	3,678,497,246		2,561,847,177	
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,701,243,278		1,294,760,452	
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	69,268,142		18,884,562	
22	Total In Service (18 thru 21)	1,770,511,420		1,313,645,014	
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,770,511,420		1,313,645,014	

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
1,041,145,791				464,843,107	3
254,354				5,300,000	4
					5
					6
					7
1,041,400,145				470,143,107	8
					9
190,585					10
7,987,817				53,794,820	11
					12
1,049,578,547				523,937,927	13
337,046,928				119,819,477	14
712,531,619				404,118,450	15
					16
					17
335,655,367				70,827,459	18
					19
					20
1,391,561				48,992,019	21
337,046,928				119,819,478	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
337,046,928				119,819,478	33

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.</p> <p>2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.</p>					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)				
9	In Reactor (120.3)				
10	SUBTOTAL (Total 8 & 9)				
11	Spent Nuclear Fuel (120.4)				
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)				
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)				
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)			
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	44,651,922	
4	(303) Miscellaneous Intangible Plant	18,474,037	934,934
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	63,125,959	934,934
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,120,986	-3,542,814
9	(311) Structures and Improvements	131,305,776	2,517,897
10	(312) Boiler Plant Equipment	166,507,956	6,261,474
11	(313) Engines and Engine-Driven Generators	6,770	
12	(314) Turbogenerator Units	54,444,179	2,285,638
13	(315) Accessory Electric Equipment	27,022,693	874,771
14	(316) Misc. Power Plant Equipment	17,116,678	817,535
15	(317) Asset Retirement Costs for Steam Production	13,124,454	-693,271
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	416,649,492	8,521,230
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	59,936,653	1,757,149
28	(331) Structures and Improvements	61,708,187	15,811,464
29	(332) Reservoirs, Dams, and Waterways	153,839,363	27,345,779
30	(333) Water Wheels, Turbines, and Generators	167,828,800	63,336,443
31	(334) Accessory Electric Equipment	42,584,172	18,236,193
32	(335) Misc. Power PLant Equipment	9,526,404	3,033,277
33	(336) Roads, Railroads, and Bridges	2,681,352	419,994
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	498,104,931	129,940,299
36	D. Other Production Plant		
37	(340) Land and Land Rights	905,167	
38	(341) Structures and Improvements	16,793,360	162,367
39	(342) Fuel Holders, Products, and Accessories	21,377,912	1,791
40	(343) Prime Movers	23,909,470	
41	(344) Generators	206,578,655	24,282,686
42	(345) Accessory Electric Equipment	20,780,726	20,673
43	(346) Misc. Power Plant Equipment	1,775,348	-44,346
44	(347) Asset Retirement Costs for Other Production	351,683	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	292,472,321	24,423,171
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,207,226,744	162,884,700

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	21,941,751	3,245,234		
49	(352) Structures and Improvements	20,538,173	3,778,654		
50	(353) Station Equipment	243,039,879	17,165,076		
51	(354) Towers and Fixtures	17,172,555	1,746		
52	(355) Poles and Fixtures	198,418,239	14,050,573		
53	(356) Overhead Conductors and Devices	131,684,983	5,876,123		
54	(357) Underground Conduit	2,987,090			
55	(358) Underground Conductors and Devices	2,342,270	687		
56	(359) Roads and Trails	1,966,794	131,514		
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	640,091,734	44,249,607		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	7,847,465	1,169,161		
61	(361) Structures and Improvements	20,387,882	938,311		
62	(362) Station Equipment	124,856,555	4,636,596		
63	(363) Storage Battery Equipment	2,354,235	243,610		
64	(364) Poles, Towers, and Fixtures	338,516,198	21,831,202		
65	(365) Overhead Conductors and Devices	213,576,868	18,838,340		
66	(366) Underground Conduit	98,828,188	5,274,332		
67	(367) Underground Conductors and Devices	173,962,389	12,021,193		
68	(368) Line Transformers	234,112,620	8,968,406		
69	(369) Services	151,461,634	6,939,922		
70	(370) Meters	49,503,959	1,341,275		
71	(371) Installations on Customer Premises		219,118		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	49,377,953	9,549,002		
74	(374) Asset Retirement Costs for Distribution Plant	129,707			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,464,915,653	91,970,468		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	398,664			
87	(390) Structures and Improvements	7,028,571	1,076,029		
88	(391) Office Furniture and Equipment	9,190,855	253,987		
89	(392) Transportation Equipment	34,138,376	5,829,460		
90	(393) Stores Equipment	400,506			
91	(394) Tools, Shop and Garage Equipment	3,725,151	417,435		
92	(395) Laboratory Equipment	582,187	401,394		
93	(396) Power Operated Equipment	33,435,575	116,754		
94	(397) Communication Equipment	61,110,391	3,409,571		
95	(398) Miscellaneous Equipment	80,897	62,546		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	150,091,173	11,567,176		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	150,091,173	11,567,176		
100	TOTAL (Accounts 101 and 106)	3,525,451,263	311,606,885		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	3,525,451,263	311,606,885		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			44,651,922		3
824,766			18,584,205		4
824,766			63,236,127		5
					6
					7
389			3,577,783		8
69,778			133,753,895		9
1,320,884			171,448,546		10
			6,770		11
74,050			56,655,767		12
427,895			27,469,569		13
31,559			17,902,654		14
134,589			12,296,594		15
2,059,144			423,111,578		16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
			61,693,802		27
1,327,788			76,191,863		28
1,665,518			179,519,624		29
14,066,889			217,098,354		30
2,856,982			57,963,383		31
421,075			12,138,606		32
30,311			3,071,035		33
					34
20,368,563			607,676,667		35
					36
			905,167		37
4,010			16,951,717		38
			21,379,703		39
			23,909,470		40
14,653,335			216,208,006		41
191,277			20,610,122		42
			1,731,002		43
			351,683		44
14,848,622			302,046,870		45
37,276,329			1,332,835,115		46

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
					47		
			25,186,985		48		
156,096			24,160,731		49		
4,790,551			255,414,404		50		
			17,174,301		51		
508,362			211,960,450		52		
143,535			137,417,571		53		
			2,987,090		54		
			2,342,957		55		
			2,098,308		56		
					57		
5,598,544			678,742,797		58		
					59		
882		-279,882	8,735,862		60		
255,145			21,071,048		61		
2,851,616			126,641,535		62		
			2,597,845		63		
522,626		8,040	359,832,814		64		
224,562		3,971	232,194,617		65		
32,235		39,626	104,109,911		66		
208,679		-24,631	185,750,272		67		
123,226		2,194	242,959,994		68		
72,338		32,817	158,362,035		69		
78,259			50,766,975		70		
			219,118		71		
					72		
1,363,099			57,563,856		73		
129,707					74		
5,862,374		-217,865	1,550,805,882		75		
					76		
					77		
					78		
					79		
					80		
					81		
					82		
					83		
					84		
					85		
			398,664		86		
10,014			8,094,586		87		
1,062,377			8,382,465		88		
1,182,701		-3,804	38,781,331		89		
			400,506		90		
105,210		-19,837	4,017,539		91		
67,870			915,711		92		
1,404,677		113,703	32,261,355		93		
541,882		-219,145	63,758,935		94		
2,299			141,144		95		
4,377,030		-129,083	157,152,236		96		
					97		
					98		
4,377,030		-129,083	157,152,236		99		
53,939,043		-346,948	3,782,772,157		100		
					101		
					102		
					103		
53,939,043		-346,948	3,782,772,157		104		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
--	---	--	--

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2					
3					
4	Distribution Plant Land, Spokane, Washington	Oct 2008	Unknown	1,457,302	
5	Distribution Plant Land, Carlin Bay, Idaho	Dec 2010	Unknown	162,352	
6	Distribution Plant Land, Spokane, Washington	Mar 2011	Unknown	540,307	
7	Distribution UG Plant Conduit, Spokane, Washington	Dec 2010	Unknown	22,437	
8	Distribution UG Plant Conductors, Spokane, Washingto	Dec 2010	Unknown	197,444	
9	Transmission Plant Land, Spokane, Washington	Dec 2011	Unknown	431,600	
10	Transmission Plant Land, Spokane, Washington	July 2014	Unknown	62,168	
11	Transmission Plant Land, Noxon, Montana	Mar 2016	Unknown	3,292,167	
12	Other Production Plant Land, Spokane, Washington	Dec 2011	Unknown	40,896	
13	Steam Production Plant Land, Spokane, Washington	Dec 2015	Unknown	3,544,725	
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			9,751,398	

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Clark Fork Implementation PME Agreement	14,904,135		
2	Little Falls Powerhouse Redevelopment	10,171,419		
3	South Region Transmission Voltage Control	5,717,386		
4	Benton-Othello 115 Reconductor	4,136,563		
5	Productivity Initiative	3,384,676		
6	Transmission Minor Rebuild	3,342,773		
7	Nine Mile Redevelopment	2,965,943		
8	Substation Rebuilds	2,795,041		
9	Regulating Hydro	2,591,044		
10	Westside 230 kV Substation - Rebuild	2,558,725		
11	Noxon Station Service	2,496,391		
12	Mobile Substation - Purchase New Mobile Subs	2,252,499		
13	Substation Asset Mgmt Capital Maintenance	1,916,848		
14	Devils Gap-Lind 115kV Transmission Rebuild Proj	1,879,482		
15	Beacon-Boulder #2 115: Capacity Upgrade	1,641,084		
16	Distribution Grid Modernization	1,397,745		
17	WSDOT Highway Franchise Consolidation	1,390,145		
18	Kettle Falls Stator Rewind	1,382,424		
19	Irvin Sub - New Construction	1,225,129		
20	College & Walnut Substation Yard Expansion	1,193,143		
21	Strategic Initiatives	1,119,039		
22	COF Long Term Restructuring Plan Phase 2	1,070,854		
23	Minor Projects <\$1M	11,436,149		
24				
25				
26	Research, Development, and Demonstrating:			
27	There are no Research, Development, and Demonstrating CWIP balances for 2016			
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL	82,968,637		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,247,691,281	1,247,691,281		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	87,800,008	87,800,008		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	5,392,148	5,392,148		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	-73,186	-73,186		
9	Transfer	-261,858	-261,858		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	92,857,112	92,857,112		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	40,971,792	40,971,792		
13	Cost of Removal	1,627,778	1,627,778		
14	Salvage (Credit)	105,201	105,201		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	42,494,369	42,494,369		
16	Other Debit or Cr. Items (Describe, details in footnote):	-3,497,771	-3,497,771		
17					
18	Book Cost or Asset Retirement Costs Retired	204,199	204,199		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,294,760,452	1,294,760,452		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	288,945,491	288,945,491		
21	Nuclear Production				
22	Hydraulic Production-Conventional	122,432,583	122,432,583		
23	Hydraulic Production-Pumped Storage				
24	Other Production	108,296,415	108,296,415		
25	Transmission	206,859,724	206,859,724		
26	Distribution	495,276,875	495,276,875		
27	Regional Transmission and Market Operation				
28	General	72,949,364	72,949,364		
29	TOTAL (Enter Total of lines 20 thru 28)	1,294,760,452	1,294,760,452		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 8 Column: c**

Schedule Page: 219 Line No.:8 Column: c

Includes:

ARC depreciation expense of \$224,639 182376 to 108000  
 Depreciation offset for non-recoverable plant (\$299,796) for Kettle Falls & Boulder Park  
 Miscellaneous adjustment of \$101  
 Z.ED.AN 392230 adjustment of \$1,870

**Schedule Page: 219 Line No.: 16 Column: c**

Schedule Page: 219 Line No.:16 Column: c

Includes:

Change in Removal Work in Progress (\$3,497,771)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)
---

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.

2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	Investment in Avista Capital	1997		206,138,971
3	Avista Capital - Equity in Earnings			-144,021,712
4	Investment in AERC	2014		89,816,380
5	AERC - Equity in Earnings			5,581,641
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	157,515,280

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		206,138,971		2
-1,433,856		-145,455,568		3
		89,816,380		4
7,722,732	-2,000,000	11,304,373		5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
6,288,876	-2,000,000	161,804,156		42

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
<b>MATERIALS AND SUPPLIES</b>					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	3,293,585	3,566,367	(1)	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	23,000,160	26,085,323	(1)	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	3,061,532	3,084,192	(1)	
8	Transmission Plant (Estimated)	91,062	109,594	(1)	
9	Distribution Plant (Estimated)	299,907	467,705	(1)	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	7,479,110	7,676,843	(1),(2)	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	33,931,771	37,423,657		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)		-86		
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	37,225,356	40,989,938		

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 1 Column: d**

(1) Electric

(2) Natural Gas

**Schedule Page: 227 Line No.: 5 Column: d**

(1) Electric

(2) Natural Gas

**Schedule Page: 227 Line No.: 7 Column: d**

(1) Electric

(2) Natural Gas

**Schedule Page: 227 Line No.: 8 Column: d**

(1) Electric

(2) Natural Gas

**Schedule Page: 227 Line No.: 9 Column: d**

(1) Electric

(2) Natural Gas

**Schedule Page: 227 Line No.: 11 Column: d**

(1) Electric

(2) Natural Gas

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2018		2019		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2018		2019		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL						

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	Rattlesnake Flats Project #49	2,740	186200		
23	Gordon Butte Project #50	287	186200		
24	Avista NineMile Upgd	6,710	186200		
25	Clearwater Wind Interconnect	142	186200		
26	Saddle Mountain East	59,194	186200		
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 231</b>	<b>Line No.: 22</b>	<b>Column: b</b>
Total life to date costs.		
<b>Schedule Page: 231</b>	<b>Line No.: 23</b>	<b>Column: b</b>
Total life to date costs.		
<b>Schedule Page: 231</b>	<b>Line No.: 24</b>	<b>Column: b</b>
Total life to date costs.		
<b>Schedule Page: 231</b>	<b>Line No.: 25</b>	<b>Column: b</b>
Total life to date costs.		
<b>Schedule Page: 231</b>	<b>Line No.: 26</b>	<b>Column: b</b>
Total life to date costs.		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	WA Excess Nat Gas Line Extension Allowance		1,444,028			1,444,028
2	Reg Asset Post Ret Liab	235,008,848	5,105,058			240,113,906
3	Regulatory Asset FAS109 Utility Plant	42,104,242	56,282,205			98,386,447
4	Regulatory Asset FAS109 DSIT Non Plant	51,827,593		283	50,774,151	1,053,442
5	Regulatory Asset FAS109 DFIT State Tax Cr	4,652,121		283	4,652,121	
6	Regulatory Asset FAS109 WNP3	2,703,891		283	737,482	1,966,409
7	Regulatory Asset- Spokane River Relicense	386,154		407	78,736	307,418
8	Regulatory Asset- Spokane River PM&E	355,950		557	73,312	282,638
9	Regulatory Asset- Lake CDA Fund	8,804,404		407	211,065	8,593,339
10	Regulatory Asset- Lake CDA IPA Fund	2,000,000				2,000,000
11	Regulatory Asset- Spokane River TDG Idaho	468,893		407	117,223	351,670
12	Reg Assets- Decouplings Surcharge	5,640	11,828,860			11,834,500
13	Regulatory Asset- Lake CDA DEF Costs	1,244,703		407	32,719	1,211,984
14	DEF CS2 & COLSTRIP	4,823,298		407	2,151,630	2,671,668
15	Commodity MTM St Regulatory Asset	17,260,177		244	5,895,089	11,365,088
16	Commodity MTM Lt Regulatory Asset	32,419,723		244	15,500,519	16,919,204
17	Regulatory Asset FAS143 Asset Retirement Obligation	2,875,898	495,837			3,371,735
18	Reg Asset AN- CDA Lake Settlement	33,632,090		407	884,086	32,748,004
19	Reg Asset WA-CDA Lake Settlement	747,916		407	152,118	595,798
20	Regulatory Asset Workers Comp	2,047,832		407	835,020	1,212,812
21	Regulatory Asset ID PCA Deferral 1	932,887		557	932,887	
22	Spokane River TDG	580,789		407	290,395	290,394
23	Settled Interest Rate Swap Asset	40,786,512	51,092,099			91,878,611
24	DSM Asset	3,167,519	12,502,132			15,669,651
25	Unsettled Interest Rate Swaps Asset	83,972,777		245	14,343,183	69,629,594
26	Deferred ITC		8,481,289			8,481,289
27	Other Reg Assets	221,213		254	136,431	84,782
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	573,031,070	147,231,508		97,798,167	622,464,411

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

MISCELLANEOUS DEFERRED DEBITS (Account 186)
---

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Colstrip Common Fac.	1,110,999		406		1,110,999
3	Regulatory Asset-Mt Lease Pymt	270,513		540	270,513	
4	Regulatory Asset-Mt Lease Pymt	676,584		540	676,584	
5	Colstrip Common Fac.	2,355,642				2,355,642
6	Prepd Plane Lease LT-3 yr amort	441,966			196,429	245,537
7	Misc DD-plane Lease- 3 yr amort	515,400			229,067	286,333
8	Plant Alloc of Clearing Jrl	1,888,049	1,632,106			3,520,155
9	Misc Posting Suspense	115,295	169,179	VAR		284,474
10	Renewable Energy-Cert Fees	21,750		557	21,750	
11	Nez Perce Settlement	145,113		557	5,212	139,901
12	Reg Asset ID-Lake CDA 10 yr amt	147,131		506	30,975	116,156
13	Credit Union Labor and Exp	62,978	44,379			107,357
14	Misc Work Orders <\$50,000	-92,021		VAR	395,354	-487,375
15	Subsidiary Billings	471,651		VAR	44,658	426,993
16	MiscDeferred Debits (WA)	16,568			1,405,199	-1,388,631
17	Regulatory Assets Consv	2,154,581			1,112,190	1,042,391
18	Reg Asset-Decoupling deferred	13,305,979	19,846,225			33,152,204
19	Optional Wind Power	-206,235	271,553			65,318
20	Gas Telemetry equip	4,823			651	4,172
21	Deferred Proj Compass - ID 4 yr	3,346,902			836,726	2,510,176
22	Saddle Mountain East Trans Line	5,929	53,265			59,194
23	AMI Suspense A Base Change Out		299,407			299,407
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	26,759,597				43,850,403

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES (Account 190)
---

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		10,573,200	19,561,839
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	10,573,200	19,561,839
9	Gas		
10		750,525	2,568,178
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	750,525	2,568,178
17	Other	124,712,394	125,224,690
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	136,036,119	147,354,707

Notes
-------

**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Account 201 - Common Stock Issued			
2	No Par Value	200,000,000		
3	Restricted shares			
4	Total Common	200,000,000		
5				
6				
7	Account 204 - Preferred Stock Issued	10,000,000		
8				
9				
10	Cumulative			
11				
12				
13	Total Preferred	10,000,000		
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
64,187,934	1,052,578,756					2
				109,806	4,127,608	3
64,187,934	1,052,578,756			109,806	4,127,608	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 250    Line No.: 3    Column: i**

Restricted share awards vest in equal thirds each year over a three-year period and are payable in Avista Corp. common stock at the end of each year if the service condition is met. In addition to the service condition, the Company must meet a return on equity target in order for the CEO's restricted shares to vest. Restricted stock is valued at the close of market of the Company's common stock on the grant date.

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change. (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation. (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related. (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Equity transactions of subsidiaries	-9,506,476		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL	-9,506,476		

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
CAPITAL STOCK EXPENSE (Account 214)					
<p>1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>					
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)
1	Common Stock - no par				-32,208,771
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TOTAL				-32,208,771

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 254    Line No.: 1    Column: b</b>
---

Beginning Balance	\$	(29,238,213)
Issuance Costs of Common Stock	\$	1,022,242
Payment of Minimum Tax Withholdings for Share-Based Payment awards	\$	3,072,433
Vested stock compensation	\$	(31,835,414)
Stock Compensation Accrual	\$	<u>24,770,181</u>
Ending Balance	\$	<u>(32,208,771)</u>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	FMBS - SERIES A - 7.53% DUE 05/05/2023	5,500,000	42,712
2	FMBS - SERIES A - 7.54% DUE 5/05/2023	1,000,000	7,766
3	FMBS - SERIES A - 7.39% DUE 5/11/2018	7,000,000	54,364
4	FMBS - SERIES A - 7.45% DUE 6/11/2018	15,500,000	120,377
5	Discount - FMBS - SERIES A - 7.45% DUE 6/11/2018		50,220
6	FMBS - SERIES A - 7.18% DUE 8/11/2023	7,000,000	54,364
7	ADVANCE ASSOCIATED-AVISTA CAPITAL II (ToPRS)	51,547,000	1,296,086
8	FMBS - 6.37% SERIES C	25,000,000	158,304
9	FMBS - 5.45% SERIES	90,000,000	1,192,681
10	Discount- FMBS - 5.45% SERIES		239,400
11	FMBS - 6.25% SERIES	150,000,000	1,812,935
12	Discount- FMBS - 6.25% SERIES		367,500
13	FMBS - 5.70% SERIES	150,000,000	4,702,304
14	Discount- FMBS - 5.70% SERIES		222,000
15	FMBS - 5.95% SERIES	250,000,000	2,246,419
16	Discount- FMBS - 5.95% SERIES		835,000
17	FMBS - 5.125% SERIES	250,000,000	2,284,788
18	Discount- FMBS - 5.125% SERIES		575,000
19	COLSTRIP 2010A PCRBs DUE 2032	66,700,000	
20	COLSTRIP 2010B PCRBs DUE 2034	17,000,000	
21	FMBS - 3.89% SERIES	52,000,000	385,129
22	FMBS - 5.55% SERIES	35,000,000	258,834
23	4.45% SERIES DUE 12-14-2041	85,000,000	692,833
24	4.23% SERIES DUE 11-29-2047	80,000,000	730,833
25	FMBS- 4.11% SERIES	60,000,000	428,205
26	FMBS- 4.37% SERIES	100,000,000	590,761
27	FMBS- 3.54% SERIES	175,000,000	1,001,382
28			
29			
30			
31			
32			
33	TOTAL	1,673,247,000	20,350,197

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
05-06-1993	05-05-2023	05-06-1993	05-05-2023	5,500,000	414,150	1
05-07-1993	05-05-2023	05-07-1993	05-05-2023	1,000,000	75,400	2
05-11-1993	05-11-2018	05-11-1993	05-11-2018	7,000,000	517,300	3
06-09-1993	06-11-2018	06-09-1993	06-11-2018	15,500,000	1,154,750	4
						5
08-12-1993	08-11-2023	08-12-1993	08-11-2023	7,000,000	502,600	6
06-03-1997	06-01-2037	06-03-1997	06-01-2037	51,547,000	634,372	7
06-19-1998	06-19-2028	06-19-1998	06-19-2028	25,000,000	1,592,500	8
11-18-2004	12-01-2019	11-18-2004	12-01-2019	90,000,000	4,905,000	9
						10
11-17-2005	12-01-2035	11-17-2005	12-01-2035	150,000,000	9,375,000	11
						12
12-15-2006	07-01-2037	12-15-2006	07-01-2037	150,000,000	8,550,000	13
						14
04-02-2008	06-01-2018	04-02-2008	06-01-2018	250,000,000	14,875,000	15
						16
09-22-2009	04-01-2022	09-22-2009	04-01-2022	250,000,000	12,812,500	17
						18
12-15-2010	10-1-2032	12-15-2010	10-1-2032	66,700,000		19
12-15-2010	3-1-2034	12-15-2010	3-1-2034	17,000,000		20
12-20-2010	12-20-2020	12-20-2010	12-20-2020	52,000,000	2,022,800	21
12-20-2010	12-20-2040	12-20-2010	12-20-2040	35,000,000	1,942,500	22
12-14-2011	12-14-2041	12-14-2011	12-14-2041	85,000,000	3,782,500	23
11-30-2012	11-29-2047	11-30-2012	11-29-2047	80,000,000	3,384,000	24
12-18-2014	12-1-2044	12-18-2014	12-1-2044	60,000,000	2,466,000	25
12-16-2015	12-1-2045	12-16-2015	12-1-2045	100,000,000	4,370,000	26
12-15-2016	12-1-2051	12-15-2016	12-1-2051	175,000,000	275,333	27
						28
						29
						30
						31
						32
				1,673,247,000	73,651,705	33

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 7 Column: a**

Upon issuance Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

**Schedule Page: 256 Line No.: 19 Column: a**

The Company reacquired this debt in 2010. These bonds have not been retired or canceled; the Company plans, based on liquidity needs and market conditions, to remarket these bonds at a future date.

**Schedule Page: 256 Line No.: 19 Column: c**

The Company reacquired these bonds in 2010.

**Schedule Page: 256 Line No.: 20 Column: a**

The Company reacquired this debt in 2010. These bonds have not been retired or canceled; the Company plans, based on liquidity needs and market conditions, to remarket these bonds at a future date.

**Schedule Page: 256 Line No.: 20 Column: c**

The Company reacquired these bonds in 2010.

**Schedule Page: 256 Line No.: 27 Column: a**

The new issuance is based on the following state commission orders:

1. Order of the Washington Utilities and Transportation Commission entered July 13, 2011, as amended on August 24, 2011 in Docket No. U-111176 and in Docket No. UE-151822 entered October 29, 2015;
2. Order of the Idaho Public Utilities Commission, Order No. 32338, entered August 25, 2011 and Order No. 33401, entered October 23, 2015;
3. Order of the Public Utility Commission of Oregon, Order No. 15305, entered October 6, 2015;

Order of the Public Service Commission of the State of Montana, Default Order No. 4535

**Schedule Page: 256 Line No.: 27 Column: c**

Expenses may change as more invoices related to this issuance become known.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	137,228,107
2		
3		
4	Taxable Income Not Reported on Books	
5		5,326,302
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		-2,613,289
11	Income Tax Expense	74,121,263
12		
13		
14	Income Recorded on Books Not Included in Return	
15		-39,942,100
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-254,132,226
21		
22		
23		
24	Equity in Subs Earnings	-6,288,876
25	Corporate Overhead Unallocated Subs	2,385,355
26		
27	Federal Tax Net Income	-83,915,464
28	Show Computation of Tax:	
29	State Tax	379,481
30	Federal Tax Net Income, less state tax	-83,535,983
31	Federal Tax Net Income @ 35%	-29,237,594
32		
33	Nine Mile ITC	-19,418,459
34	Prior years true ups and misc adjustments	1,414,639
35	Cabinet Gorge tax Credits	-166,884
36		
37	Total Federal Tax Expense	-47,408,298
38		
39		
40		
41		
42		
43		
44		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income Tax 2013	806,204				
3	Income Tax 2014	514,866		325,206		1
4	Income Tax 2015	-18,877,196		1,784,007	-19,013,777	-1,920,589
5	Income Tax (Current)			-40,949,517	4,378,957	
6	Retained Earnings (Current)			-3,371,282		
7	Retained Earnings 2015	-1,920,588				1,920,588
8	Prior Retained Earnings	-483,257				
9	Total Federal	-19,959,971		-42,211,586	-14,634,820	
10						
11	STATE OF WASHINGTON:					
12	Property Tax (2014)	-3,344		-15,470	-18,813	1
13	Property Tax (2015)	15,559,562		271,617	15,837,020	
14	Property Tax (2016)			16,219,999		
15	Excise Tax (2014)	-1				1
16	Excise Tax (2015)	2,706,504		-7,150	2,699,353	-1
17	Excise Tax (2016)			26,587,557	22,789,011	
18	Natural Gas Use Tax	537		3,569	3,452	
19	Municipal Occupation Tax	2,902,651		23,115,318	23,095,318	1
20	Community Solar	-105,669		-615,995	-696,151	
21	Sales & Use Tax (2014)	344			344	
22	Sales & Use Tax (2015)	127,828			127,828	
23	Sales & Use Tax (2016)			1,124,451	967,442	
24	Total Washington	21,188,412		66,683,896	64,804,804	2
25						
26	STATE OF IDAHO:					
27	Income Tax (2013)	41,220			-100,982	-142,202
28	Income Tax (2014)	-142,202		270		141,932
29	Income Tax (2015)	-57,305		530,100	-215,096	-687,891
30	Income Tax (2016)			511,938	500,000	
31	Property Tax (2014)	52,403		-52,002	401	
32	Property Tax (2015)	3,557,972			3,557,985	
33	Property Tax (2016)			7,145,215	3,572,839	
34	Sales & Use Tax (2015)	12,784			12,784	
35	Sales & Use Tax (2016)			360,849	337,305	
36	KWH Tax (2015)	24,195		824	25,019	
37	KWH Tax (2016)			414,153	383,274	
38	Franchise Tax (2015)	1,526,981			1,526,982	1
39	Franchise Tax (2016)			4,440,675	2,951,606	
40	Total Idaho	5,016,048		13,352,022	12,552,117	-688,160
41	TOTAL	7,186,818		57,344,759	80,962,872	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1						
2	STATE OF MONTANA:					
3	Income Tax (2014)	-74,950		233,684	-74,950	-233,684
4	Income Tax (2015)	-413,607		-11,057		119,714
5	Income Tax (2016)			118,720		
6	Property Tax (2014)	9,257		-9,257		
7	Property Tax (2015)	4,233,693		-422,070	3,811,623	
8	Property Tax (2016)			9,750,999	4,886,505	-1
9	Colstrip Generation Tax			3,686	3,686	
10	KWH Tax (2015)	240,112			240,112	
11	KWH Tax (2016)			1,079,381	804,965	
12	Consumer Council Fee	23		-3	45	36
13	Public Commission Fee	60		112	93	-36
14	Total Montana	3,994,588		10,744,195	9,672,079	-113,971
15						
16	STATE OF OREGON:					
17	Income Tax (2014)	-100,000			-100,000	
18	Income Tax (2015)	-378,037		378,036		2
19	Property Tax (2015)	-2,722,849		2,722,849		
20	Property Tax (2016)			2,854,826	5,709,653	
21	BETC Credit (2010 and Prior)	-17,483				
22	BETC Credit (2011)	-29,962				
23	BETC Credit (2012)	-57,789				
24	Glendale Regulatory Cr. 2009	-34,911				
25	Franchise Tax (2015)	920,340		-338	920,001	-1
26	Franchise Tax (2016)			3,448,708	2,519,669	
27	Total Oregon	-2,420,691		9,404,081	9,049,323	1
28						
29	STATE OF CALIFORNIA:					
30	Income Tax (2016)				1,600	
31	Total California				1,600	
32						
33	MISCELLANEOUS STATES:					
34	Income Tax (2013)	1				
35	Income Tax (2014)	28,632				
36	Income Tax (2015)	-646,729		-155,403		802,132
37	Total Misc States	-618,096		-155,403		802,132
38						
39	COUNTY & MUNICIPAL					
40	Vehicle Excise Tax	-13,850		13,850		
41	TOTAL	7,186,818		57,344,759	80,962,872	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	WA Renewable Energy	-561		-544,804	-539,726	-1
2	Misc.	939		58,508	57,495	-3
3	Total County	-13,472		-472,446	-482,231	-4
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	7,186,818		57,344,759	80,962,872	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
806,204						2
840,072		325,206				3
		-5,173,655			6,957,662	4
-45,328,474		-34,563,043			-6,386,474	5
-3,371,282					-3,371,282	6
						7
-483,257						8
-47,536,737		-39,411,492			-2,800,094	9
						10
						11
		-23,274			7,804	12
-5,841		626,771			-355,154	13
16,219,999		13,357,998			2,862,001	14
						15
		-12,176			5,026	16
3,798,546		20,023,590			6,563,967	17
654		3,569				18
2,922,652		17,746,956			5,368,362	19
-25,513					-615,995	20
						21
						22
157,008					1,124,451	23
23,067,505		51,723,434			14,960,462	24
						25
						26
						27
					270	28
		-65,276			595,376	29
11,938		435,148			76,790	30
		-43,579			-8,423	31
-13		4,564			-4,564	32
3,572,375		5,694,596			1,450,619	33
						34
23,544					360,849	35
		824				36
30,880		414,863			-710	37
1						38
1,489,069		3,352,949			1,087,726	39
5,127,794		9,794,089			3,557,933	40
-16,431,293		35,237,427			22,107,332	41

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line	
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	No.	
						1	
						2	
					233,684	3	
-304,950		-11,057				4	
118,720		118,720				5	
		-9,257				6	
		-422,070				7	
4,864,493		9,750,999				8	
		3,686				9	
						10	
274,416		1,079,381				11	
11		-3				12	
43		112				13	
4,952,733		10,510,511			233,684	14	
						15	
						16	
						17	
1		-781			378,817	18	
		1,358,912			1,363,937	19	
-2,854,827		1,262,754			1,592,072	20	
-17,483						21	
-29,962						22	
-57,789						23	
-34,911						24	
					-338	25	
929,039					3,448,708	26	
-2,065,932		2,620,885			6,783,196	27	
						28	
						29	
-1,600						30	
-1,600						31	
						32	
						33	
1						34	
28,632						35	
					-155,403	36	
28,633					-155,403	37	
						38	
						39	
					13,850	40	
-16,431,293		35,237,427			22,107,332	41	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
-5,638					-544,804	1
1,949					58,508	2
-3,689					-472,446	3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
-16,431,293		35,237,427			22,107,332	41

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6		12,550,579	411	18,887,908			
7							
8	TOTAL	12,550,579		18,887,908			
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Property (100%)	23,328			411	7,674	
11		65,280			411	17,490	
12	TOTAL PROPERTY	88,608				25,164	
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION			Line No.
					1
					2
					3
					4
					5
31,438,487					6
					7
31,438,487					8
					9
15,654					10
47,790					11
63,444					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48

OTHER DEFERRED CREDITS (Account 253)

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Energy Commodity (253020)	14,694,374	124	14,694,374		
2	Defer Gas Exchange (253028)	1,125,000				1,125,000
3	Rathdrum Refund (253120)	138,110	550	33,822		104,288
4	NE Tank Spill (253130)	3,230				3,230
5	Kettle Falls Diesel Leak (254135)	236,135			139,960	376,095
6	Bills Pole Rentals (253140)	184,401	454	21,459		162,942
7	DOC EECE Grant (253155)	17,918			7,910	25,828
8	Defer Comp Active Execs (253910)	8,093,780	426	410,580		7,683,200
9	Executive Incent Plan (253920)	140,000				140,000
10	Unbilled Revenue (253990)	848,734			1,249,835	2,098,569
11	WA Energy Recovery Mechanism	11,535,183	186	8,192,200		3,342,983
12	Misc Deferred Credits	2,773,438	407	2,573,455		199,983
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	39,790,303		25,925,890	1,397,705	15,262,118

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	443,772,673	59,131,206	
3	Gas	135,611,950	18,297,477	
4	Other	67,485,743	6,863,072	
5	TOTAL (Enter Total of lines 2 thru 4)	646,870,366	84,291,755	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	646,870,366	84,291,755	
10	Classification of TOTAL			
11	Federal Income Tax	646,870,366	84,291,755	
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						502,903,879	2
						153,909,427	3
						74,348,815	4
						731,162,121	5
							6
							7
							8
						731,162,121	9
							10
						731,162,121	11
							12
							13

NOTES (Continued)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric	16,367,410	1,760,464	
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	16,367,410	1,760,464	
10	Gas			
11	Gas	-3,286,746	14,626	
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	-3,286,746	14,626	
18	Other	214,729,975	16,799,765	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	227,810,639	18,574,855	
20	Classification of TOTAL			
21	Federal Income Tax	227,810,639	18,574,855	
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
 4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
			737,482			17,390,392	3
							4
							5
							6
							7
							8
			737,482			17,390,392	9
							10
			16,669			-3,288,789	11
							12
							13
							14
							15
							16
			16,669			-3,288,789	17
5,429,247			4,602,839			232,356,148	18
5,429,247			5,356,990			246,457,751	19
							20
5,429,247			5,356,990			246,457,751	21
							22
							23

NOTES (Continued)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.

2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.

3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited (c)	Amount (d)		
1	Idaho Investment Tax Credit (254005)	11,288,009	190	2,093,606		9,194,403
2	Oregon BETC Credit (254010)	1,099,872	190	88,443		1,011,429
3	Settled Int Rate Swaps (254090)	14,271,547	428	1,829,707		12,441,840
4	Unsettled Int Rate Swaps (254100)	22,687			8,726,868	8,749,555
5	FAS 109 Invest Credit (254180)	47,712	190	13,551		34,161
6	Nez Perce (254220)	616,340	557	22,008		594,332
7	Idaho Earnings Test (254229)	760,068			2,936,805	3,696,873
8	Decoupling Rebate (254338)				2,404,916	2,404,916
9	BPA RES EXCH (254345)	428,624			239,001	667,625
10	Other Regulatory Liabilities	1,841,650	190	27,105		1,814,545
11	WA ERM	6,457,271			11,490,399	17,947,670
12	ID PCA	754,958			1,482,439	2,237,397
13	Roseburg/Medford	8,729	182	8,729		
14	Deferred Federal ITC	3,379,017	190	62,400	13,628,905	16,945,522
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	40,976,484		4,145,549	40,909,333	77,740,268

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ELECTRIC OPERATING REVENUES (Account 400)**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	339,210,392	335,551,962
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	305,612,410	308,210,379
5	Large (or Ind.) (See Instr. 4)	107,296,247	111,769,969
6	(444) Public Street and Highway Lighting	7,662,138	7,276,497
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	1,193,923	1,190,013
10	TOTAL Sales to Ultimate Consumers	760,975,110	763,998,820
11	(447) Sales for Resale	118,815,965	133,316,869
12	TOTAL Sales of Electricity	879,791,075	897,315,689
13	(Less) (449.1) Provision for Rate Refunds	-931,768	5,620,861
14	TOTAL Revenues Net of Prov. for Refunds	880,722,843	891,694,828
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	437,415	252,517
18	(453) Sales of Water and Water Power	356,663	407,336
19	(454) Rent from Electric Property	2,802,518	2,632,221
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	107,066,515	96,650,358
22	(456.1) Revenues from Transmission of Electricity of Others	13,511,670	14,502,801
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	124,174,781	114,445,233
27	TOTAL Electric Operating Revenues	1,004,897,624	1,006,140,061

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>					
MEGAWATT HOURS SOLD				AVG.NO. CUSTOMERS PER MONTH	
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	Line No.	
				1	
3,527,707	3,571,426	330,699	329,874	2	
				3	
3,182,594	3,196,583	41,785	41,710	4	
1,763,248	1,811,996	1,342	1,364	5	
23,317	23,304	558	551	6	
				7	
				8	
12,464	12,345	123	115	9	
8,509,330	8,615,654	374,507	373,614	10	
3,224,296	3,326,381			11	
11,733,626	11,942,035	374,507	373,614	12	
				13	
11,733,626	11,942,035	374,507	373,614	14	
<p>Line 12, column (b) includes \$ 4,906,228 of unbilled revenues.</p> <p>Line 12, column (d) includes 50,276 MWH relating to unbilled revenues</p>					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)
--

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RESIDENTIAL SALES (440)					
2	1 Residential Service	3,361,950	309,542,263	314,247	10,698	0.0921
3	2 Residential Service	5,481	325,669	462	11,864	0.0594
4	3 Residential Service					
5	12 Res. & Farm Gen. Service	79,442	11,184,078	14,195	5,596	0.1408
6	15 MOPS II Residential					
7	22 Res. & Farm Lg. Gen. Service	38,875	3,458,817	66	589,015	0.0890
8	30 Pumping-Special					
9	32 Res. & Farm Pumping Service	8,468	1,047,680	1,729	4,898	0.1237
10	48 Res. & Farm Area Lighting	3,998	1,056,423			0.2642
11	49 Area Lighting-High-Press.	230	75,134			0.3267
12	56 Centralia Refund					
13	95 Wind Power		140,826			
14	72 Residential Service					
15	73 Residential Service					
16	74 Residential Service					
17	76 Residential Service					
18	77 Residential Service					
19	58A Tax Adjustment		-30,192			
20	58 Tax Adjustment		9,225,107			
21	SubTotal	3,498,444	336,025,805	330,699	10,579	0.0961
22	Residential-Unbilled	29,263	3,184,587			0.1088
23	Total Residential Sales	3,527,707	339,210,392	330,699	10,667	0.0962
24						
25	COMMERCIAL SALES (442)					
26	2 General Service					
27	3 General Service					
28	11 General Service	876,863	98,871,175	37,773	23,214	0.1128
29	12 Res. & Farm Gen. Service	1,822,211	161,059,383	2,814	647,552	0.0884
30	16 MOPS II Commercial					
31	19 Contract-General Service					
32	21 Large General Service					
33	25 Extra Lg. Gen. Service	356,984	22,769,089	13	27,460,308	0.0638
34	28 Contract-Extra Large Serv					
35	31 Pumping Service	95,763	8,168,172	1,185	80,813	0.0853
36	47 Area Lighting-Sod. Vap	6,028	1,416,031			0.2349
37	49 Area Lighting-High-Press.	2,567	615,958			0.2400
38	56 Centralia Refune					
39	95 Wind Power		89,690			
40	74 Large General Service					
41	TOTAL Billed	11,683,350	874,884,847	374,507	31,197	0.0749
42	Total Unbilled Rev.(See Instr. 6)	50,276	4,906,228	0	0	0.0976
43	TOTAL	11,733,626	879,791,075	374,507	31,331	0.0750

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	75 Large General Service					
2	76 Large General Service					
3	77 General Service					
4	58A Tax Adjustment		-40,756			
5	58 Tax Adjustment		10,875,500			
6	SubTotal	3,160,416	303,824,242	41,785	75,635	0.0961
7	Commercial-Unbilled	22,178	1,788,168			0.0806
8	Total Commercial	3,182,594	305,612,410	41,785	76,166	0.0960
9						
10	INDUSTRIAL SALES (442)					
11	2 General Service					
12	3 General Service					
13	8 Lg Gen Time of Use					
14	11 General Service	10,976	1,265,558	257	42,708	0.1153
15	12 Res. & Farm Gen. Service					
16	21 Large General Service	185,616	16,169,058	145	1,280,110	0.0871
17	25 Extra Lg. Gen. Service	1,478,492	81,603,848	19	77,815,368	0.0552
18	28 Contract - Extra Large Service					
19	29 Contract Lg. Gen. Service					
20	30 Pumping Service - Special	22,187	1,571,018	31	715,710	0.0708
21	31 Pumping Service	62,709	5,442,976	762	82,295	0.0868
22	32 Pumping Svc Res & Firm	4,185	380,708	128	32,695	0.0910
23	47 Area Lighting-Sod. Vap.	179	38,418			0.2146
24	49 Area Lighting - High-Press	68	15,076			0.2217
25	95 Wind Power		898			
26	48 Area Lighting-Sod. Vap.	1	238			0.2380
27	73 General Service					
28	74 Large General Service					
29	75 Large General Service					
30	76 Pumping Service					
31	77 General Service					
32	58A Tax Adjustment		-1,185			
33	58 Tax Adjustment		876,163			
34	SubTotal	1,764,413	107,362,774	1,342	1,314,764	0.0608
35	Industrial-Unbilled	-1,165	-66,527			0.0571
36	Total Industrial	1,763,248	107,296,247	1,342	1,313,896	0.0609
37						
38	STREET AND HWY LIGHTING (444)					
39	6 Mercury Vapor St. Ltg.					
40	7 HP Sodium Vap. St. Ltg					
41	TOTAL Billed	11,683,350	874,884,847	374,507	31,197	0.0749
42	Total Unbilled Rev.(See Instr. 6)	50,276	4,906,228	0	0	0.0976
43	TOTAL	11,733,626	879,791,075	374,507	31,331	0.0750

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service					
2	41 Co-Owned St. Lt. Service	196	38,966	13	15,077	0.1988
3	42 Co-Owned St. Lt. Service	19,339	6,964,047	439	44,052	0.3601
4	High-Press. Sod. Vap.					
5	43 Cust-Owned St. Lt. Energy					
6	and Maint. Service					
7	44 Cust-Owned St. Lt. Energy	620	92,952	28	22,143	0.1499
8	and Maint. Svce - High-Pres					
9	Sodium Vapor					
10	45 Cust. Owned St. Lt. Energy Svc	1,019	78,351	14	72,786	0.0769
11	46 Cust. Owned St. Lt. Energy Svc	2,143	213,883	64	33,484	0.0998
12	58A Tax Adjustment		-797			
13	58 Tax Adjustment		274,736			
14	SubTotal	23,317	7,662,138	558	41,787	0.3286
15	Street & Hwy Lighting-Unbilled					
16	Total Street & Hwy Lighting	23,317	7,662,138	558	41,787	0.3286
17						
18	OTHER SALES TO PUBLIC					
19	(445)					
20	None					
21						
22	INTERDEPARTMENTAL SALES	12,464	1,193,923	123	101,333	0.0958
23	58 Tax Adjustment					
24	Total Interdepartmental	12,464	1,193,923	123	101,333	0.0958
25						
26	SALES FOR RESALE (447)					
27	61 Sales to Other Utilities (NDA)	3,224,296	118,815,965			0.0369
28						
29						
30	Total Sales for Resale	3,224,296	118,815,965			0.0369
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	11,683,350	874,884,847	374,507	31,197	0.0749
42	Total Unbilled Rev.(See Instr. 6)	50,276	4,906,228	0	0	0.0976
43	TOTAL	11,733,626	879,791,075	374,507	31,331	0.0750

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avangrid Renewables, LLC	SF	Tariff 9			
2	Avangrid Renewables, LLC	SF	Tariff 9			
3	BP Energy Company	SF	Tariff 9			
4	Black Hills Power, Inc.	SF	Tariff 9			
5	Bonneville Power Administration	LF	Tariff 8			
6	Bonneville Power Administration	LF	ACS-06			
7	Bonneville Power Administration	SF	Tariff 9			
8	Bonneville Power Administration	LF	Tariff 12			
9	Brookfield Energy Marketing, LP	SF	Tariff 9			
10	California Independent System Operator	SF	Tariff 9			
11	Calpine Energy Services LP	SF	Tariff 9			
12	Cargill Power Markets, LLC	SF	Tariff 9			
13	Chelan County PUD No. 1	SF	Tariff 9			
14	Chelan County PUD No. 1	LF	Tariff 12			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Citigroup Energy, Inc.	SF	Tariff 9			
2	City of Redding	SF	Tariff 9			
3	Clark County PUD No. 1	SF	Tariff 9			
4	Clatskanie Peoples PUD	SF	Tariff 9			
5	ConocoPhillips	SF	Tariff 9			
6	Douglas County PUD No. 1	SF	Tariff 9			
7	Douglas County PUD No. 1	LF	Tariff 12			
8	EDF Trading North America, LLC	SF	Tariff 9			
9	Energy America, LLC	LF	Tariff 9			
10	Energy Keepers, Inc.	SF	Tariff 9			
11	Eugene Water & Electric Board	SF	Tariff 9			
12	Exelon Generation Company, LLC	SF	Tariff 9			
13	Gridforce Energy Management, LLC	LF	Tariff 12			
14	Idaho Power Company	SF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Idaho Power Company	LF	Tariff 12			
2	Idaho Power Balancing	SF	Tariff 9			
3	Kootenai Electric Cooperative	LF	Tariff 8			
4	Macquarie Energy, LLC	SF	Tariff 9			
5	Mizuho Securities USA, Inc.	SF	ISDA			
6	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
7	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
8	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
9	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
10	NaturEner Power Watch, LLC	SF	Tariff 9			
11	NaturEner Power Watch, LLC	LF	Tariff 12			
12	NaturEner Power Watch, LLC	SF	Tariff 9			
13	NaturEner Power Watch, LLC	SF	Tariff 9			
14	NaturEner Power Watch, LLC	SF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Nevada Power Company	SF	Tariff 9			
2	Nevada Power Company dba NV Energy	SF	Tariff 9			
3	Noble America Gas & Power	SF	Tariff 9			
4	NorthWestern Energy LLC	SF	Tariff 9			
5	NorthWestern Energy LLC	LF	Tariff 12			
6	NorthWestern Energy LLC	LF	Tariff 9			
7	NorthWestern Energy LLC	SF	Tariff 10			
8	Okanogan County PUD	SF	Tariff 9			
9	PacifiCorp	SF	Tariff 9			
10	PacifiCorp	LF	Tariff 12			
11	PacifiCorp	LF	Tariff 9			
12	Pend Oreille Public Utility District	IF	Tariff 9			
13	Pend Oreille Public Utility District	IF	Tariff 9			
14	Pend Oreille Public Utility District	SF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Portland General Electric Company	SF	Tariff 9			
2	Portland General Electric Company	LF	Tariff 12			
3	Portland General Electric Company	IF	Tariff 9			
4	Powerex	SF	Tariff 9			
5	Public Service Company of Colorado	SF	Tariff 9			
6	Puget Sound Energy	LF	Tariff 9			
7	Puget Sound Energy	SF	Tariff 9			
8	Puget Sound Energy	LF	Tariff 12			
9	Rainbow Energy Marketing	SF	Tariff 9			
10	Sacramento Municipal Utility District	SF	Tariff 9			
11	Sacramento Municipal Utility District	LF	Tariff 12			
12	Seattle City Light	SF	Tariff 9			
13	Seattle City Light	LF	Tariff 12			
14	SG Americas Securities, LLC	SF	ISDA			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Shell Energy N.A.	SF	Tariff 9			
2	Shell Energy N.A.	SF	Tariff 9			
3	Sierra Pacific Power Company	LF	Tariff 12			
4	Snohomish County PUD	SF	Tariff 9			
5	Sovereign Power	LF	Tariff 9			
6	Sovereign Power	LF	Tariff 9			
7	Tacoma Power	SF	Tariff 9			
8	Tacoma Power	LF	Tariff 12			
9	Tacoma Power	SF	Tariff 9			
10	Talen Energy Marketing, LLC	SF	Tariff 9			
11	Talen Energy Montana, LLC	LF	Tariff 9			
12	The Energy Authority	SF	Tariff 9			
13	TransAlta Energy Marketing	SF	Tariff 9			
14	Turlock Irrigation District	SF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wells Fargo securities, LLC	SF	ISDA			
2	IntraCompany Wheeling	LF				
3	IntraCompany Generation	LF				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
SALES FOR RESALE (Account 447) (Continued)			

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
323,403		5,201,528		5,201,528	1
	345,560			345,560	2
27,990		729,972		729,972	3
40		400		400	4
17,075		370,504		370,504	5
4,244		67,783		67,783	6
104,200		1,884,526		1,884,526	7
280		6,436		6,436	8
56		1,542		1,542	9
262		7,374		7,374	10
26,288		422,295		422,295	11
11,816		182,978		182,978	12
10,405		358,861		358,861	13
1		18		18	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
SALES FOR RESALE (Account 447) (Continued)			

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
25,570		656,505		656,505	1
640		13,800		13,800	2
7,888		168,125		168,125	3
4,653		93,195		93,195	4
7,800		150,340		150,340	5
3,095		65,960		65,960	6
4		77		77	7
105,912		2,269,106		2,269,106	8
585,570		13,462,495		13,462,495	9
2,702		76,341		76,341	10
23,218		354,077		354,077	11
36,831		709,404		709,404	12
52		1,317		1,317	13
1,450		28,928		28,928	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
SALES FOR RESALE (Account 447) (Continued)			

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
69		1,574		1,574	1
30,729		717,225		717,225	2
2,032		40,596		40,596	3
96,529		1,904,113		1,904,113	4
			18,982,975	18,982,975	5
183,514		3,385,750		3,385,750	6
	276,696			276,696	7
	938,732			938,732	8
	181,146			181,146	9
7,465		149,017		149,017	10
32		767		767	11
	179,214			179,214	12
	276,696			276,696	13
	570			570	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,675		10,992		10,992	1
21,234		334,562		334,562	2
400		6,960		6,960	3
155,280		4,307,064		4,307,064	4
76		2,009		2,009	5
7,493		139,778		139,778	6
	2,860			2,860	7
3,614		97,314		97,314	8
145,053		2,652,162		2,652,162	9
286		7,076		7,076	10
4,771		88,949		88,949	11
	600,528			600,528	12
20,357		389,516		389,516	13
137,395		3,290,502		3,290,502	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
101,170		1,939,979		1,939,979	1
72		1,852		1,852	2
	19,278,000			19,278,000	3
124,848		1,900,810		1,900,810	4
17,000		342,310		342,310	5
21,799		406,626		406,626	6
72,195		1,615,185		1,615,185	7
23		384		384	8
6,389		170,749		170,749	9
668		9,533		9,533	10
4		109		109	11
19,743		355,869		355,869	12
3		80		80	13
			7,987,108	7,987,108	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
343,023		6,487,697		6,487,697	1
	44,270			44,270	2
68		1,318		1,318	3
12,440		346,265		346,265	4
	150,492			150,492	5
14,070		276,534		276,534	6
13,534		247,372		247,372	7
4		64		64	8
	48			48	9
39,493		620,601		620,601	10
17,028		317,676		317,676	11
22,050		429,234		429,234	12
248,423		4,415,602		4,415,602	13
800		14,660		14,660	14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			3,037,916	3,037,916	1
		-13,429,090	13,429,090		2
			1,822,832	1,822,832	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
3,224,296	22,274,812	51,281,232	45,259,921	118,815,965	
<b>3,224,296</b>	<b>22,274,812</b>	<b>51,281,232</b>	<b>45,259,921</b>	<b>118,815,965</b>	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: a**

Name changed in 2016. Formerly Iberdrola Renewables, LLC.

**Schedule Page: 310 Line No.: 2 Column: a**

Name changed in 2016. Formerly Iberdrola Renewables, LLC.

**Schedule Page: 310 Line No.: 2 Column: b**

Capacity

**Schedule Page: 310 Line No.: 5 Column: b**

BPA Contract Terminates September 30, 2028.

**Schedule Page: 310 Line No.: 6 Column: b**

BPA Contract Terminates January 1, 2036.

**Schedule Page: 310 Line No.: 8 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310 Line No.: 14 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.1 Line No.: 7 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.1 Line No.: 9 Column: b**

Energy America, LLC contract terminates 12/31/2019.

**Schedule Page: 310.1 Line No.: 13 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.2 Line No.: 1 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.2 Line No.: 3 Column: b**

Kootenai Contract Terminates March 31, 2019

**Schedule Page: 310.2 Line No.: 5 Column: b**

SWAP

**Schedule Page: 310.2 Line No.: 7 Column: b**

Capacity

**Schedule Page: 310.2 Line No.: 8 Column: b**

Capacity

**Schedule Page: 310.2 Line No.: 11 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.2 Line No.: 13 Column: b**

Capacity

**Schedule Page: 310.2 Line No.: 14 Column: b**

Capacity

**Schedule Page: 310.3 Line No.: 5 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.3 Line No.: 6 Column: b**

NorthWestern Energy LLC sale expires October 31, 2018.

**Schedule Page: 310.3 Line No.: 10 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.3 Line No.: 11 Column: b**

PacifiCorp sale terminates October 31, 2018.

**Schedule Page: 310.3 Line No.: 12 Column: b**

Contract expires 9/30/2017.

**Schedule Page: 310.3 Line No.: 13 Column: b**

Contract expires 9/30/2017.

**Schedule Page: 310.4 Line No.: 2 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.4 Line No.: 3 Column: b**

Contract Expires 12/31/2016.

**Schedule Page: 310.4 Line No.: 6 Column: b**

Puget Sound Energy sale terminates October 31, 2018.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 310.4 Line No.: 8 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.4 Line No.: 11 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.4 Line No.: 13 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.4 Line No.: 14 Column: b**

SWAP - Formerly Newedge USA, LLC

**Schedule Page: 310.5 Line No.: 3 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.5 Line No.: 5 Column: b**

Sovereign Power contract terminates 9-30-2019

**Schedule Page: 310.5 Line No.: 6 Column: b**

Sovereign Power Contract terminates 9-30-2019

**Schedule Page: 310.5 Line No.: 8 Column: b**

NWPP Reserve Sharing Sales

**Schedule Page: 310.5 Line No.: 11 Column: b**

Sale terminates October 31, 2018.

**Schedule Page: 310.6 Line No.: 1 Column: b**

SWAP

**Schedule Page: 310.6 Line No.: 2 Column: b**

IntraCompany Wheeling terminates 09/30/2023.

**Schedule Page: 310.6 Line No.: 3 Column: b**

IntraCompany Generation - Sale of Ancillary Services.

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)		Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	318,679		282,011	
5	(501) Fuel	30,542,478		30,794,427	
6	(502) Steam Expenses	4,462,449		5,199,150	
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	1,201,074		1,228,906	
10	(506) Miscellaneous Steam Power Expenses	3,277,448		2,967,067	
11	(507) Rents	41,383		33,667	
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	39,843,511		40,505,228	
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	582,812		613,157	
16	(511) Maintenance of Structures	705,123		758,347	
17	(512) Maintenance of Boiler Plant	7,206,904		4,760,690	
18	(513) Maintenance of Electric Plant	2,431,551		601,012	
19	(514) Maintenance of Miscellaneous Steam Plant	1,707,818		954,982	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	12,634,208		7,688,188	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	52,477,719		48,193,416	
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	2,884,533		2,107,646	
45	(536) Water for Power	1,081,024		1,300,900	
46	(537) Hydraulic Expenses	7,226,698		7,201,535	
47	(538) Electric Expenses	7,143,773		6,559,863	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	909,432		876,509	
49	(540) Rents	6,760,553		7,109,260	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	26,006,013		25,155,713	
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	904,296		1,616,897	
54	(542) Maintenance of Structures	514,792		326,758	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,372,453		1,375,773	
56	(544) Maintenance of Electric Plant	3,060,034		2,663,275	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	723,863		696,377	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	7,575,438		6,679,080	
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	33,581,451		31,834,793	

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,218,661	1,179,973
63	(547) Fuel	77,198,987	91,777,298
64	(548) Generation Expenses	1,584,424	2,016,313
65	(549) Miscellaneous Other Power Generation Expenses	595,889	461,399
66	(550) Rents	-33,671	-33,315
67	TOTAL Operation (Enter Total of lines 62 thru 66)	80,564,290	95,401,668
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	631,364	625,187
70	(552) Maintenance of Structures	127,187	110,380
71	(553) Maintenance of Generating and Electric Plant	3,197,659	2,317,590
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	270,149	453,413
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	4,226,359	3,506,570
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	84,790,649	98,908,238
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	147,226,728	172,688,007
77	(556) System Control and Load Dispatching	750,333	1,049,171
78	(557) Other Expenses	79,059,451	84,496,416
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	227,036,512	258,233,594
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	397,886,331	437,170,041
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,540,071	2,119,618
84			
85	(561.1) Load Dispatch-Reliability	58,701	94,738
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,533,643	1,377,187
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,241,357	1,082,332
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	436,845	532,894
94	(563) Overhead Lines Expenses	513,129	458,587
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	17,251,359	17,389,891
97	(566) Miscellaneous Transmission Expenses	2,431,975	2,162,711
98	(567) Rents	190,703	153,599
99	TOTAL Operation (Enter Total of lines 83 thru 98)	26,197,783	25,371,557
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	1,019,083	808,914
102	(569) Maintenance of Structures	673,664	737,752
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,331,446	1,358,489
108	(571) Maintenance of Overhead Lines	1,783,246	1,147,565
109	(572) Maintenance of Underground Lines	1,656	9,887
110	(573) Maintenance of Miscellaneous Transmission Plant	83,000	107,904
111	TOTAL Maintenance (Total of lines 101 thru 110)	4,892,095	4,170,511
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	31,089,878	29,542,068



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	23,708,390	24,624,682
169	(909) Informational and Instructional Expenses	960,519	880,400
170	(910) Miscellaneous Customer Service and Informational Expenses	236,300	107,115
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	24,905,209	25,612,197
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	33,574,266	32,024,875
182	(921) Office Supplies and Expenses	4,377,759	4,229,702
183	(Less) (922) Administrative Expenses Transferred-Credit	125,486	118,479
184	(923) Outside Services Employed	7,629,675	9,631,716
185	(924) Property Insurance	1,275,339	1,313,970
186	(925) Injuries and Damages	3,364,064	3,473,339
187	(926) Employee Pensions and Benefits	1,337,953	1,594,960
188	(927) Franchise Requirements	4,607	3,927
189	(928) Regulatory Commission Expenses	6,168,547	6,138,496
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses		2,207
192	(930.2) Miscellaneous General Expenses	3,880,076	3,633,056
193	(931) Rents	1,071,360	1,017,563
194	TOTAL Operation (Enter Total of lines 181 thru 193)	62,558,160	62,945,332
195	Maintenance		
196	(935) Maintenance of General Plant	11,428,338	10,677,749
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	73,986,498	73,623,081
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	576,763,105	617,386,545

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	ATCO Power Canada Ltd.	SF	WSPP			
2	Avangrid Renewables, LLC	SF	WSPP			
3	BP Energy Company	SF	WSPP			
4	Black Hills Power, Inc.	SF	WSPP			
5	Bonneville Power Administration	LF	WNP#3 Agr.			
6	Bonneville Power Administration	SF	WSPP			
7	Bonneville Power Administration	LF	NWPP			
8	Bonneville Power Administration	LF	Tariff 8			
9	Bonneville Power Administration	OS	BPA OATT			
10	Bonneville Power Administration	LF	BPA OATT			
11	Brookfield Energy Marketing LP	SF	WSPP			
12	California Independent System Operator	SF	Tariff 9			
13	Calpine Energy Services LP	SF	WSPP			
14	Cargill Power Markets	SF	WSPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Spokane	LU	PURPA			
2	City of Spokane	IU	PURPA			
3	Chelan County PUD	IU	Rocky Reach			
4	Chelan County PUD	SF	WSPP			
5	Chelan County PUD	LF	NWPP			
6	Chelan County PUD	IU	Chelan Sys			
7	Citigroup Energy	SF	WSPP			
8	Clark County PUD No. 1	SF	WSPP			
9	Clatskanie PUD	SF	WSPP			
10	Community Solar	LU	PURPA			
11	Douglas County PUD No. 1	LU	Wells			
12	Douglas County PUD No. 1	LU	Wells Settlement			
13	Douglas County PUD No. 1	IF	Wells			
14	Douglas County PUD No. 1	SF	WSPP			
	Total					



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Jim White	LU	PURPA			
2	Kootenai Electric Cooperative	LF	Tariff 8			
3	Macquarie Energy LLC	SF	WSPP			
4	Mizuho Securities USA, Inc.	SF	ISDA			
5	Morgan Stanley Capital Group	SF	WSPP			
6	SG Americas Securities, LLC	SF	ISDA			
7	NextEra Energy Power Marketing LLC	SF	WSPP			
8	NorthWestern Energy LLC	SF	WSPP			
9	NorthWestern Energy LLC	LF	NWPP			
10	Okanogan County PUD No. 1	SF	WSPP			
11	PacifiCorp	SF	WSPP			
12	PacifiCorp	LF	NWPP			
13	Palouse Wind LLC	LU	PPA			
14	Pend Oreille County PUD No. 1	SF	Pend O'			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Pend Oreille County PUD No. 1	IF	Pend O'			
2	Phillips Ranch	LU	PURPA			
3	Portland General Electric Company	EX	304			
4	Portland General Electric Company	EX	178			
5	Portland General Electric Company	SF	WSPP			
6	Portland General Electric Company	LF	NWPP			
7	Powerex Corp	SF	WSPP			
8	Public Service Company of Colorado	SF	WSPP			
9	Puget Sound Energy	SF	WSPP			
10	Puget Sound Energy	LF	NWPP			
11	Rathdrum Power LLC	LF	Lancaster			
12	Sacramento Municipal Utility District	SF	WSPP			
13	Seattle City Light	SF	WSPP			
14	Seattle City Light	LF	NWPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Sheep Creek Hydro	LU	PURPA			
2	Shell Energy	SF	WSPP			
3	Snohomish County PUD No. 1	SF	WSPP			
4	Southern California Edison Company	SF	WSPP			
5	Sovereign Power	LF	Sovereign			
6	Spokane County	LU	PURPA			
7	Stimson Lumber	IU	PURPA			
8	Tacoma Power	SF	WSPP			
9	Tacoma Power	LF	NWPP			
10	Tacoma Power	SF	WSPP			
11	Talen Energy Marketing	SF	WSPP			
12	The Energy Authority	SF	WSPP			
13	TransAlta Energy Marketing	SF	WSPP			
14	TransAlta Energy Marketing	SF	WSPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Turlock Irrigation District	SF	WSPP			
2	Vitol Inc.	SF	WSPP			
3	Wells Fargo Securities, LLC	SF	ISDA			
4	IntraCompany Generation Services	OS	OATT			
5	Other - Inadvertent Interchange	EX				
6						
7						
8						
9						
10						
11						
12						
13						
14						
Total						

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
100				3,400		3,400	1
144,787				3,186,819		3,186,819	2
4,600				77,120		77,120	3
1,400				36,500		36,500	4
398,391				15,636,548		15,636,548	5
160,359				2,667,964		2,667,964	6
107				2,793		2,793	7
17,529				347,387		347,387	8
					48,630	48,630	9
2,970				147,126	-30,098	117,028	10
46				1,058		1,058	11
505				13,069		13,069	12
21,065				562,202		562,202	13
14,184				339,438		339,438	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
57,674				3,001,558		3,001,558	1
122,485				5,663,558		5,663,558	2
-24,416							3
38,000				840,216		840,216	4
2				42		42	5
461,428			12,043,582			12,043,582	6
9,000				197,280		197,280	7
5,063				98,123		98,123	8
2,308				24,281		24,281	9
				27,962		27,962	10
129,139			1,771,508			1,771,508	11
31,452				1,081,255		1,081,255	12
							13
31,291				816,093		816,093	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
	77,490	77,490		610,500	293	610,793	1
67,500				1,791,500		1,791,500	2
8,107				68,928		68,928	3
7,432				141,308		141,308	4
21,849				357,825		357,825	5
3,624				228,333		228,333	6
343,757				6,800,638		6,800,638	7
6				170		170	8
					3	3	9
1				20		20	10
9,873				457,034		457,034	11
3,265				128,253		128,253	12
96,756				1,500,495		1,500,495	13
103				7,670		7,670	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1,237				132,503		132,503	1
2,054				39,367		39,367	2
56,953				1,309,851		1,309,851	3
					11,143,081	11,143,081	4
53,607				1,080,142		1,080,142	5
					3,828,613	3,828,613	6
14,050				208,998		208,998	7
10,933				205,756		205,756	8
9				228		228	9
11,648				167,496		167,496	10
67,250				1,249,538		1,249,538	11
17				432		432	12
349,771				20,524,997		20,524,997	13
71,024				1,202,880		1,202,880	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
14,316				269,473		269,473	1
42				2,016		2,016	2
	441,852	438,825					3
	9,536	9,535			51,160	51,160	4
14,984				241,004		241,004	5
16				408		408	6
138,808				3,926,243		3,926,243	7
2,000				62,000		62,000	8
84,660				1,706,405		1,706,405	9
18				444		444	10
1,307,452				25,358,632		25,358,632	11
725				25,175		25,175	12
32,771				572,305		572,305	13
9				206		206	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
10,503				330,291		330,291	1
161,172				3,442,262		3,442,262	2
38,600				549,860		549,860	3
							4
5,539				108,685		108,685	5
920				55,367		55,367	6
33,199				1,856,224		1,856,224	7
26,742				513,348		513,348	8
4				80		80	9
			48			48	10
18,473				380,746		380,746	11
22,883				392,063		392,063	12
76,983				2,037,930		2,037,930	13
			650			650	14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
400				14,800		14,800	1
1,600				39,200		39,200	2
					1,674,604	1,674,604	3
					1,822,833	1,822,833	4
		92					5
							6
							7
							8
							9
							10
							11
							12
							13
							14
4,823,114	528,878	525,942	13,815,788	114,871,821	18,539,119	147,226,728	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 326 Line No.: 5 Column: a</b>
BPA Contract Terminates June 30, 2019
<b>Schedule Page: 326 Line No.: 7 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326 Line No.: 8 Column: a</b>
BPA Contract Terminates September 30, 2028
<b>Schedule Page: 326 Line No.: 9 Column: a</b>
Ancillary Services - Spinning & Supplemental
<b>Schedule Page: 326 Line No.: 10 Column: a</b>
BPA Contract Terminates January 01, 2036
<b>Schedule Page: 326 Line No.: 10 Column: I</b>
Non Monetary
<b>Schedule Page: 326.1 Line No.: 5 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.2 Line No.: 1 Column: I</b>
Non Monetary
<b>Schedule Page: 326.2 Line No.: 8 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.2 Line No.: 9 Column: I</b>
Non Monetary
<b>Schedule Page: 326.2 Line No.: 10 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.2 Line No.: 14 Column: a</b>
Service to Deer Lake from Inland Power and Light. No demand charges associated with the agreement.
<b>Schedule Page: 326.3 Line No.: 2 Column: a</b>
Kootenai Contract Terminates March 31, 2019
<b>Schedule Page: 326.3 Line No.: 4 Column: a</b>
Financial SWAP
<b>Schedule Page: 326.3 Line No.: 6 Column: a</b>
Financial SWAP - Formerly known as Newedge USA, LLC
<b>Schedule Page: 326.3 Line No.: 9 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.3 Line No.: 12 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.4 Line No.: 4 Column: I</b>
Non Monetary
<b>Schedule Page: 326.4 Line No.: 6 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.4 Line No.: 10 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.4 Line No.: 14 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.5 Line No.: 5 Column: a</b>
Sovereign Contract Terminates September 30, 2019
<b>Schedule Page: 326.5 Line No.: 9 Column: a</b>
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
<b>Schedule Page: 326.6 Line No.: 4 Column: a</b>
Ancillary Services

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	PacifiCorp	PacifiCorp	PacifiCorp	OLF	
2	Seattle City Light	Seattle City Light	Grant County PUD	OLF	
3	Tacoma Power	Tacoma Power	Grant County PUD	OLF	
4	Grant County Public Utility District	Grant County PUD	Grant County PUD	OLF	
5	Spokane Tribe	Bonneville Power Administration	Spokane Tribe of Indians	LFP	
6	East Greenacres	Bonneville Power Administration	East Greenacres	LFP	
7	Consolidated Irrigation District	Bonneville Power Administration	Consolidated Irrigation District	LFP	
8	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	
9	City of Spokane	City of Spokane	Avista Corporation	OLF	
10	Stimson	Plummer	Avista Corporation	OLF	
11	Hydro Tech Industries	Meyers Falls	Avista Corporation	OLF	
12	First Wind Energy Marketing	Palouse Wind	Avista Corporation	OLF	
13	Deep Creek Hydro	Deep Creek	Avista Corporation	OLF	
14	Shell Energy North America (US) LP	Bonneville Power Administration	Idaho Power Company	SFP	
15	Shell Energy North America (US) LP	Grant County PUD	Idaho Power Company	SFP	
16	Morgan Stanley Capital Group	Avista Corporation	Bonneville Power Administration	SFP	
17	Morgan Stanley Capital Group	Avista Corporation	Idaho Power Company	SFP	
18	Morgan Stanley Capital Group	Avista Corporation	Northwestern Montana	SFP	
19	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	SFP	
20	Morgan Stanley Capital Group	Bonneville Power Administration	Northwestern Montana	SFP	
21	Morgan Stanley Capital Group	Northwestern Montana	Avista Corporation	SFP	
22	Morgan Stanley Capital Group	Northwestern Montana	Bonneville Power Administration	SFP	
23	Morgan Stanley Capital Group	Northwestern Montana	Chelan County PUD	SFP	
24	Morgan Stanley Capital Group	Northwestern Montana	Idaho Power Company	SFP	
25	Morgan Stanley Capital Group	Northwestern Montana	Grant County PUD	SFP	
26	Morgan Stanley Capital Group	Northwestern Montana	Pacificorp	SFP	
27	Morgan Stanley Capital Group	Pacificorp	Idaho Power Company	SFP	
28	Morgan Stanley Capital Group	Puget Sound Energy	Idaho Power Company	SFP	
29	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	SFP	
30	Morgan Stanley Capital Group	Grant County PUD	Northwestern Montana	SFP	
31	Morgan Stanley Capital Group	Idaho Power Company	Bonneville Power Administration	SFP	
32	Morgan Stanley Capital Group	Idaho Power Company	Northwestern Montana	SFP	
33	Morgan Stanley Capital Group	Chelan County PUD	Idaho Power Company	SFP	
34	Morgan Stanley Capital Group	Chelan County PUD	Northwestern Montana	SFP	
	<b>TOTAL</b>				

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Morgan Stanley Capital Group	Portland General Electric	Idaho Power Company	SFP	
2	Morgan Stanley Capital Group	Avista Corporation	Idaho Power Company	SFP	
3	Puget Sound Energy	Northwestern Montana	Bonneville Power Administration	SFP	
4	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	SFP	
5	Idaho Power Company	Avista Corporation	Bonneville Power Administration	SFP	
6	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	SFP	
7	Idaho Power Company	Northwestern Montana	Idaho Power Company	SFP	
8	Idaho Power Company	Pacificorp	Idaho Power Company	SFP	
9	Idaho Power Company	Chelan County PUD	Idaho Power Company	SFP	
10	Idaho Power Company	Portland General Electric	Idaho Power Company	SFP	
11	Kootenai Electric	Kootenai Electric	Idaho Power Company	LFP	
12	Nevada Power Company	Bonneville Power Administration	Idaho Power Company	SFP	
13	Shell Energy North America (US) LP	Bonneville Power Administration	Idaho Power Company	NF	
14	Shell Energy North America (US) LP	Grant County PUD	Idaho Power Company	NF	
15	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	NF	
16	Morgan Stanley Capital Group	Bonneville Power Administration	Northwestern Montana	NF	
17	Morgan Stanley Capital Group	Northwestern Montana	Bonneville Power Administration	NF	
18	Morgan Stanley Capital Group	Northwestern Montana	Chelan County PUD	NF	
19	Morgan Stanley Capital Group	Northwestern Montana	Idaho Power Company	NF	
20	Morgan Stanley Capital Group	Northwestern Montana	Grant County PUD	NF	
21	Morgan Stanley Capital Group	Northwestern Montana	Pacific Corp	NF	
22	Morgan Stanley Capital Group	Pacific Corp	Idaho Power Company	NF	
23	Morgan Stanley Capital Group	Puget Sound Energy	Idaho Power Company	NF	
24	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	NF	
25	Morgan Stanley Capital Group	Grant County PUD	Northwestern Montana	NF	
26	Morgan Stanley Capital Group	Idaho Power Company	Bonneville Power Administration	NF	
27	Morgan Stanley Capital Group	Chelan County PUD	Idaho Power Company	NF	
28	Morgan Stanley Capital Group	Chelan County PUD	Northwestern Montana	NF	
29	Puget Sound Energy	Northwestern Montana	Bonneville Power Administration	NF	
30	Powerex	Bonneville Power Administration	Idaho Power Company	NF	
31	Transalta Energy Marketing	Bonneville Power Administration	Idaho Power Company	NF	
32	Pacific Corp	Pacific Corp	Idaho Power Company	NF	
33	Pacific Corp	Idaho Power Company	Bonneville Power Administration	NF	
34	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF	
	<b>TOTAL</b>				

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)**  
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	NF
2	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
FERC No. 182	Dry Gulch	Dry Gulch		54,384	54,384	1	
FERC Trf No. 8	Chelan-Stratford	Stratford		240,085	240,085	2	
FERC Trf No. 8	Chelan-Stratford	Sratford		240,063	240,063	3	
FERC Trf No. 8	Stratford	Coulee City/Wilson		81,519	81,519	4	
FERC Trf No. 8	AVA.BPAT	AVA.SYS	3	3,181	3,181	5	
FERC Trf No. 8	AVA.BPAT	AVA.SYS	3	2,833	2,833	6	
FERC Trf No. 8	AVA.BPAT	AVA.SYS	3	6,001	6,001	7	
FERC Trf No. 8	AVA.BPAT	AVA.SYS		1,853,977	1,853,977	8	
FERC No. 155						9	
FERC Trf No. 8						10	
FERC Trf No. 8						11	
FERC Trf No. 8						12	
FERC Trf No. 8						13	
FERC Trf No. 8				5,861	5,861	14	
FERC Trf No. 8				13,397	13,397	15	
FERC Trf No. 8				70	70	16	
FERC Trf No. 8				719	719	17	
FERC Trf No. 8				25	25	18	
FERC Trf No. 8				30,917	30,917	19	
FERC Trf No. 8				625	625	20	
FERC Trf No. 8				16	16	21	
FERC Trf No. 8				75,998	75,998	22	
FERC Trf No. 8				3,152	3,152	23	
FERC Trf No. 8				134,167	134,167	24	
FERC Trf No. 8				352	352	25	
FERC Trf No. 8				1,608	1,608	26	
FERC Trf No. 8				43	43	27	
FERC Trf No. 8				151	151	28	
FERC Trf No. 8				4,321	4,321	29	
FERC Trf No. 8				119	119	30	
FERC Trf No. 8				110	110	31	
FERC Trf No. 8				766	766	32	
FERC Trf No. 8				15,655	15,655	33	
FERC Trf No. 8				7,492	7,492	34	
			12	3,149,076	3,149,076		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Trf No. 8				120	120	1
FERC Trf No. 8				44	44	2
FERC Trf No. 8				44,419	44,419	3
FERC Trf No. 8				26,270	26,270	4
FERC Trf No. 8				2,125	2,125	5
FERC Trf No. 8				97,018	97,018	6
FERC Trf No. 8				2,632	2,632	7
FERC Trf No. 8				13,357	13,357	8
FERC Trf No. 8				9,889	9,889	9
FERC Trf No. 8				450	450	10
FERC Trf No. 8			3	10,823	10,823	11
FERC Trf No. 8				2,500	2,500	12
FERC Trf No. 8				4,477	4,477	13
FERC Trf No. 8				9,700	9,700	14
FERC Trf No. 8				3,732	3,732	15
FERC Trf No. 8				68	68	16
FERC Trf No. 8				4,272	4,272	17
FERC Trf No. 8				1,072	1,072	18
FERC Trf No. 8				25,923	25,923	19
FERC Trf No. 8				622	622	20
FERC Trf No. 8				75	75	21
FERC Trf No. 8				40	40	22
FERC Trf No. 8				853	853	23
FERC Trf No. 8				244	244	24
FERC Trf No. 8				40	40	25
FERC Trf No. 8				187	187	26
FERC Trf No. 8				1,041	1,041	27
FERC Trf No. 8				196	196	28
FERC Trf No. 8				210	210	29
FERC Trf No. 8				3,952	3,952	30
FERC Trf No. 8				35	35	31
FERC Trf No. 8				4,647	4,647	32
FERC Trf No. 8				1,185	1,185	33
FERC Trf No. 8				94,914	94,914	34
			12	3,149,076	3,149,076	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Trf No. 8				4,337	4,337	1
FERC Trf No. 8						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			12	3,149,076	3,149,076	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')				
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
217,930			217,930	1
146,370		59,246	205,616	2
216,000		59,246	275,246	3
27,684			27,684	4
28,800		5,398	34,198	5
10,800		4,954	15,754	6
32,340		6,039	38,379	7
6,232,633		1,788,842	8,021,475	8
		27,973	27,973	9
		9,480	9,480	10
		6,120	6,120	11
		200,000	200,000	12
		603	603	13
25,123			25,123	14
59,424			59,424	15
398			398	16
3,580			3,580	17
120			120	18
132,054			132,054	19
2,742			2,742	20
77			77	21
322,464			322,464	22
14,621			14,621	23
604,335			604,335	24
1,681			1,681	25
5,582			5,582	26
206			206	27
750			750	28
19,131			19,131	29
561			561	30
436			436	31
3,646			3,646	32
70,828			70,828	33
37,428			37,428	34
9,957,008	0	5,378,145	15,335,153	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
530			530	1
147			147	2
138,450			138,450	3
71,994			71,994	4
7,850			7,850	5
359,718			359,718	6
9,878			9,878	7
62,303			62,303	8
36,145			36,145	9
2,154			2,154	10
72,000		18,244	90,244	11
18,460			18,460	12
24,740			24,740	13
61,350			61,350	14
24,425			24,425	15
454			454	16
27,926			27,926	17
6,733			6,733	18
171,916			171,916	19
3,780			3,780	20
461			461	21
307			307	22
5,646			5,646	23
1,556			1,556	24
265			265	25
1,236			1,236	26
6,663			6,663	27
1,365			1,365	28
6,059			6,059	29
22,826			22,826	30
427			427	31
34,550			34,550	32
12,493			12,493	33
516,865			516,865	34
9,957,008	0	5,378,145	15,335,153	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
27,592			27,592	1
		3,192,000	3,192,000	2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
9,957,008	0	5,378,145	15,335,153	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 328</b>	<b>Line No.: 2</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328</b>	<b>Line No.: 3</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328</b>	<b>Line No.: 5</b>	<b>Column: m</b>
Ancillary services.		
<b>Schedule Page: 328</b>	<b>Line No.: 6</b>	<b>Column: m</b>
Ancillary services.		
<b>Schedule Page: 328</b>	<b>Line No.: 7</b>	<b>Column: m</b>
Ancillary services.		
<b>Schedule Page: 328</b>	<b>Line No.: 8</b>	<b>Column: m</b>
Ancillary services.		
<b>Schedule Page: 328</b>	<b>Line No.: 9</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328</b>	<b>Line No.: 10</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328</b>	<b>Line No.: 11</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328</b>	<b>Line No.: 12</b>	<b>Column: m</b>
Deferral fee for long term firm service agreement.		
<b>Schedule Page: 328</b>	<b>Line No.: 13</b>	<b>Column: m</b>
Use of facilities.		
<b>Schedule Page: 328.1</b>	<b>Line No.: 11</b>	<b>Column: m</b>
Ancillary services.		
<b>Schedule Page: 328.2</b>	<b>Line No.: 2</b>	<b>Column: m</b>
Parallel Capacity Support Agreement.		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

- Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
- In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
- In column (d) report the revenue amounts as shown on bills or vouchers.
- Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")			
1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter. 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported. 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications. 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service. 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 6. Enter "TOTAL" in column (a) as the last line. 7. Footnote entries and provide explanations following all required data.			

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Snohomish County PUD	NF	8,949	8,949		11,891		11,891
2	Talen Energy Marketing	NF	2,149	2,149		5,902		5,902
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		71,120	71,120	14,704,718	234,245	2,312,396	17,251,359

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 332</b>	<b>Line No.: 2</b>	<b>Column: g</b>
Ancillary Services		
<b>Schedule Page: 332</b>	<b>Line No.: 4</b>	<b>Column: g</b>
Use of Facilities		
<b>Schedule Page: 332</b>	<b>Line No.: 5</b>	<b>Column: g</b>
Ancillary Services		
<b>Schedule Page: 332</b>	<b>Line No.: 9</b>	<b>Column: g</b>
Ancillary Services		
<b>Schedule Page: 332</b>	<b>Line No.: 11</b>	<b>Column: g</b>
Ancillary Services		
<b>Schedule Page: 332</b>	<b>Line No.: 12</b>	<b>Column: g</b>
Ancillary Services		
<b>Schedule Page: 332</b>	<b>Line No.: 14</b>	<b>Column: g</b>
Ancillary Services		

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)		
Line No.	Description (a)	Amount (b)
1	Industry Association Dues	585,379
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	405,940
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	692,873
6	Community Relations	28,502
7	Director Fees and expenses	711,328
8	Educational & Informational expenses	44,167
9	Rating agency fees	181,881
10	Aircraft operations and fees	174,836
11	Other Misc general expenses	1,055,170
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	3,880,076

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 335 Line No.: 13 Column: a**

Vendor Name	Electric Amt SUM
ADVENTURES IN ADVERTISING	6,834.06
ALLURESOFTE LLC	6,573.61
Andrea, Michael G	18,307.96
BAKER BOTTS LLP	30,000.00
BANK OF NEW YORK MELLON	6,275.26
CEATI INTERNATIONAL INC	35,816.65
CITIBANK NA	60,389.81
COMMON GROUND ALLIANCE	.00
COMPLIANCE WAVE LLC	10,931.93
CORP CREDIT CARD	150,979.12
Durkin, Marian McMahon	7,212.47
E SOURCE COMPANIES LLC	5,621.02
ENCOMPASS NW SERVICES LLC	6,283.98
ENTERPRISE RENT A CAR	7,453.33
Faulkenberry, Michael J	.00
GARTNER INC	29,410.10
GUCKENHEIMER SERVICES LLC	8,558.39
INLAND NORTHWEST PARTNERS	5,886.16
Kimmell, Paul J	6,156.74
KLUNDT HOSMER DESIGN	35,295.21
MDC RESEARCH	6,241.03
MEDIA WORKS RESOURCE GROUP	19,703.42
MERIDIAN COMPENSATION PARTNERS LLC	33,848.46
MITCHELL HAMLINE SCHOOL OF LAW	4,775.99
NATIONAL COLOR GRAPHICS INC	3,767.72
NORTHWEST GAS ASSOCIATION	.00
PCAOB	11,483.49
ROCKY MOUNTAIN INSTITUTE	20,000.00
SCOTT H MAW	23,480.85
STRATEGIC RESEARCH ASSOCIATES	6,604.87
Taylor, Brian A	.00
Thackston, Jason R	14,347.73
THE COEUR D ALENE RESORT	12,564.43
Thies, Mark T	10,039.97
UNION BANK OF CALIFORNIA	25,820.01
UNIVERSITY OF ILLINOIS	25,000.00
VOLT MANAGEMENT CORP	29,911.68
WILMINGTON TRUST COMPANY	3,566.30
Wood, Patricia Prouty	3,731.64
Total	692,873.39

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)  
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,784,388		2,784,388
2	Steam Production Plant	7,896,219				7,896,219
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	10,415,486				10,415,486
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	9,555,302			2,450,031	12,005,333
7	Transmission Plant	11,798,387				11,798,387
8	Distribution Plant	44,087,002				44,087,002
9	Regional Transmission and Market Operation					
10	General Plant	4,047,612				4,047,612
11	Common Plant-Electric	13,969,323		14,871,968		28,841,291
12	TOTAL	101,769,331		17,656,356	2,450,031	121,875,718

B. Basis for Amortization Charges

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PLANT						
13	Colstrip No. 3						
14	311	51,805	70.00	-10.00	1.56	S1.5	22.10
15	312	77,199	60.00	-10.00	1.93	R1	21.50
16	313	3					
17	314	27,848	40.00	-5.00	2.79	R0.5	19.40
18	315	9,541	50.00		1.73	R3	21.00
19	316	10,129	53.00		1.46	R2	20.90
20	Subtotal	176,525					
21							
22	Colstrip No. 4						
23	311	52,929	70.00	-10.00	1.68	S1.5	23.90
24	312	56,047	60.00	-10.00	2.20	R1	23.30
25	313	3					
26	314	13,749	40.00	-5.00	2.88	R0.5	20.90
27	315	6,673	50.00		1.88	R3	22.90
28	316	4,930	53.00		1.62	R2	22.70
29	Subtotal	134,331					
30							
31	Kettle Falls					0	
32	310	148			1.45	SQ	18.00
33	311	28,546	70.00	-10.00	1.51	S1.5	17.10
34	312	44,488	60.00	-10.00	1.93	R1	16.70
35	314	14,068	40.00	-5.00	2.12	R0.5	14.90
36	315	11,256	50.00		1.56	R3	16.40
37	316	2,601	53.00		1.74	R2	16.80
38	Subtotal	101,107					
39							
40	HYDRO PLANT						
41	Cabinet Gorge						
42	330	8,233	100.00		2.00	R4	43.20
43	331	13,617	110.00	-20.00	1.50	R2	51.50
44	332	41,767	100.00		1.13	R1	47.70
45	333	45,860	65.00	-10.00	2.04	R1.5	43.90
46	334	6,980	38.00	-5.00	2.97	R2.5	19.70
47	335	4,421	65.00		0.38	R1.5	49.90
48	336	1,671	55.00		1.96	S2	19.00
49	Subtotal	122,549					
50							

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Noxon Rapids						
13	330	30,477	100.00		1.80	R4	48.80
14	331	18,904	110.00	-20.00	1.48	R2	58.40
15	332	34,943	100.00		1.12	R1	52.60
16	333	88,980	65.00	-10.00	1.98	R1.5	47.50
17	334	12,795	38.00	-5.00	2.79	R2.5	29.50
18	335	3,255	65.00		0.80	R1.5	53.60
19	336	247	55.00		1.89	S2	32.00
20	Subtotal	189,601					
21							
22	Post Falls						
23	330	2,908	75.00		2.81	R3	25.20
24	331	3,169	110.00	-20.00	2.09	R2	45.60
25	332	26,932	100.00		1.71	R1	44.70
26	333	2,234	65.00	-10.00	2.42	R1.5	29.60
27	334	730	38.00	-5.00	2.78	R2.5	18.20
28	335	464	65.00		1.15	R1.5	42.10
29	Subtotal	36,437					
30							
31	Long Lake						
32	330	418	75.00		4.42	R3	11.00
33	331	6,127	110.00	-20.00	1.99	R2	38.90
34	332	33,853	100.00		1.65	R1	40.00
35	333	8,738	65.00	-10.00	2.46	R1.5	33.30
36	334	3,398	38.00	-5.00	2.63	R2.5	22.50
37	335	516	65.00		1.22	R1.5	39.40
38	Subtotal	53,050					
39							
40	Little Falls						
41	330	4,217	100.00		3.35	R4	24.40
42	331	2,959	110.00	-20.00	1.94	R2	42.30
43	332	5,065	100.00		1.72	R1	43.60
44	333	18,806	65.00	-10.00	2.40	R1.5	33.60
45	334	8,627	38.00	-5.00	2.74	R2.5	22.20
46	335	240	65.00		0.69	R1.5	40.60
47	Subtotal	39,914					
48							
49	Upper Falls						
50	330	64	100.00		3.66	R4	22.20

Name of Respondent Avista Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)								
C. Factors Used in Estimating Depreciation Charges								
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)	
12	331	982	110.00	-20.00	1.77	R2	41.40	
13	332	7,607	100.00		1.85	R1	45.20	
14	333	1,166	65.00	-10.00	2.53	R1.5	30.00	
15	334	4,269	38.00	-5.00	2.81	R2.5	35.10	
16	335	104	65.00		1.05	R1.5	41.20	
17	336	508	55.00		1.94	S2	26.20	
18	Subtotal	14,700						
19								
20	Nine Mile							
21	330	11	100.00		2.48	R4	35.90	
22	331	18,410	110.00	-20.00	1.98	R2	46.50	
23	332	19,254	100.00		1.83	R1	45.10	
24	333	40,284	65.00	-10.00	2.17	R1.5	40.30	
25	334	18,892	38.00	-5.00	2.80	R2.5	22.50	
26	335	3,105	65.00		0.88	R1.5	41.20	
27	336	595	55.00		1.93	S2	36.20	
28	Subtotal	100,551						
29								
30	Monroe Street							
31	331	11,979	110.00	-20.00	1.71	R2	56.90	
32	332	10,096	100.00		1.39	R1	53.20	
33	333	11,031	65.00	-10.00	1.95	R1.5	45.50	
34	334	2,273	38.00	-5.00	2.82	R2.5	23.40	
35	335	34	65.00		1.19	R1.5	48.30	
36	336	50	55.00		1.86	S2	36.60	
37	Subtotal	35,463						
38								
39	OTHER PRODUCTION							
40	Northeast Turbine							
41	341	751	55.00		1.64	S4	8.00	
42	342	31	55.00	-10.00	2.93	R3	8.00	
43	343	9,058	55.00		0.81	S2.5	8.00	
44	344	2,604	45.00		2.50	R1	7.40	
45	345	1,243	20.00	-5.00	12.49	S2	7.90	
46	346	399	35.00		2.51	R3	7.80	
47	Subtotal	14,086						
48								
49	Rathdrum Turbine							
50	341	3,532	55.00		3.12	S4	24.00	

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	342	1,696	55.00	-10.00	3.57	R3	23.50
13	343	5,722	55.00		2.77	S2.5	23.50
14	344	49,618	45.00		3.77	R1	21.60
15	345	2,770	20.00	-5.00	5.89	S2	15.20
16	346	295	35.00		2.51	R3	7.80
17	Subtotal	63,633					
18							
19	Kettle Falls CT						
20	342	89	55.00	-10.00	3.66	R3	17.70
21	343	9,071	55.00		3.24	S2.5	17.80
22	344	4	45.00		4.09	R1	16.60
23	345	14	20.00	-5.00	6.68	S2	11.40
24	Subtotal	9,178					
25							
26	Boulder Park						
27	341	1,267	55.00		2.54	S4	31.90
28	342	166	55.00	-10.00	2.62	R3	30.40
29	343	57	55.00		2.52	S2.5	30.90
30	344	30,877	45.00		2.94	R1	26.90
31	345	646	20.00	-5.00	6.03	S2	14.30
32	346	41	35.00		2.87	R3	26.20
33	Subtotal	33,054					
34							
35	Coyote Springs 2						
36	341	11,402	55.00		2.34	S4	32.80
37	342	19,305	55.00	-10.00	2.72	R3	31.40
38	344	135,050	45.00		3.00	R1	27.90
39	345	15,855	20.00	-5.00	6.14	S2	13.40
40	346	996	35.00		2.95	R3	27.40
41	Subtotal	182,608					
42							
43	Solar Power						
44	344 & 345	482	25.00		5.30	S2.5	17.90
45	Subtotal	482					
46							
47	Lancaster						
48	342	92	55.00	-10.00	3.67	R3	29.40
49	344	209	45.00		3.70	R1	26.60
50	345	49					

Name of Respondent Avista Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)								
C. Factors Used in Estimating Depreciation Charges								
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)	
12	Subtotal	350						
13								
14	TRANSMISSION PLANT							
15	350	21,290	75.00		1.30	R4	56.80	
16	352	24,161	60.00	-5.00	1.65	S2	48.00	
17	353	253,211	45.00	-10.00	2.33	R2.5	33.10	
18	354	17,174	70.00	-15.00	1.80	R4	41.00	
19	355	211,926	65.00	-15.00	1.38	R2.5	54.70	
20	356	137,309	65.00	-10.00	1.59	R2.5	50.20	
21	357	2,987	60.00		1.64	R4	51.70	
22	358	2,343	50.00		2.02	S2	35.40	
23	359	2,098	65.00		1.66	R4	39.70	
24	Subtotal	672,499						
25								
26	DISTRIBUTION PLANT							
27	360	2,864	75.00		1.34	R4	74.40	
28	361	21,071	60.00	-10.00	1.62	R2.5	47.30	
29	362	126,639	45.00		1.97	R1.5	34.20	
30	363	2,598						
31	364	358,156	55.00	-25.00	2.31	R2.5	41.10	
32	365	230,658	50.00	-20.00	2.82	R3	32.70	
33	366	103,752	50.00	-25.00	2.71	S2	37.60	
34	367	184,275	28.00	-20.00	5.63	S2	16.80	
35	368	242,124	44.00	-5.00	2.11	R2	33.00	
36	369	157,073	55.00	-40.00	2.70	R4	37.55	
37	370 - AN	157	15.00		7.65	S2.5	12.50	
38	370.2 - ID	22,569	15.00		7.65	S2.5	12.50	
39	370.3 - WA	28,011	35.00		3.39	S0.5	23.60	
40	371	219						
41	373	19,413	35.00	-25.00	1.91	R2.5	26.45	
42	373.4	27,087	35.00	-25.00	3.48	R2.5	26.80	
43	373.5	9,202						
44	Subtotal	1,535,868						
45								
46	GENERAL PLANT							
47	390.1	8,095	48.00	-5.00	1.67	S2	39.00	
48	391.1	8,382	5.00		21.28	SQ	3.30	
49	393	401	25.00		4.58	SQ	19.40	
50	394	3,723	20.00		4.78	SQ	10.20	

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017		Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	395	621	15.00		13.73	SQ	4.00
13	397	63,729	15.00		2.81	SQ	11.70
14	398	141	10.00		13.31	SQ	7.00
15	Subtotal	85,092					
16							
17	MISC POWER						
18	392	6,276	15.00	20.00	1.83	L2.5	13.70
19	396	3,033	16.00	5.00	5.79	S0.5	11.80
20	Subtotal	9,309					
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL COMPANY	3,610,387					
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

REGULATORY COMMISSION EXPENSES
--------------------------------

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.

2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission				
2	Charges include annual fee and license fees				
3	for the Spokane River Project, the Cabinet				
4	Gorge Project and the Noxon Rapids Project.	2,246,103	-106,164	2,139,939	
5					
6					
7					
8					
9	Washington Utilities and Transportation				
10	Commission: includes annual fee and various				
11	other electric dockets	1,032,055	1,236,417	2,268,472	
12					
13	Includes annual fee and various other natural				
14	gas dockets	304,371	334,817	639,188	
15					
16	Idaho Public Utilities Commission				
17	Includes annual fee and various other electric				
18	dockets	471,762	340,209	811,971	
19					
20	Includes annual fee and various other natural				
21	gas dockets	116,264	98,220	214,484	
22					
23	Public Utility Commission of Oregon				
24	Includes annual fees and various other natural				
25	gas dockets	562,683	448,061	1,010,744	
26					
27	Not directly assigned electric		948,166	948,166	
28	Not directly assigned natural gas		386,585	386,585	
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	4,733,238	3,686,311	8,419,549	

REGULATORY COMMISSION EXPENSES (Continued)
--

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
Electric	928	2,139,939					4
							5
							6
							7
							8
							9
							10
Electric	928	2,268,472					11
							12
							13
Gas	928	639,188					14
							15
							16
							17
Electric	928	811,971					18
							19
							20
Gas	928	214,484					21
							22
							23
							24
Gas	928	1,010,744					25
							26
Electric	928	948,166					27
Gas	928	386,585					28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		8,419,549					46

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

- Classifications:
- A. Electric R, D & D Performed Internally:

(1) Generation

  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection

(2) Transmission

- a. Overhead
  - b. Underground
  - (3) Distribution
  - (4) Regional Transmission and Market Operation
  - (5) Environment (other than equipment)
  - (6) Other (Classify and include items in excess of \$50,000.)
  - (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A 3 Electric - Distribution	Battery Storage and Electric Vehicle Supply Equipment
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (Classify)  
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
355,061	1,067,281	107	1,422,342		1
1,655		108	1,655		2
31,795		584	31,795		3
1,076	56,106	587	57,182		4
21	13,664	909	13,685		5
11,390		920	11,390		6
	2,235	930	2,235		7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

Page 354

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	3,426,536			
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	4,636,766			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)	898,675			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru	7,675			
56	Transmission (Lines 35 and 47)	1,210,230			
57	Distribution (Lines 36 and 48)	8,816,486			
58	Customer Accounts (Line 37)	8,470,701			
59	Customer Service and Informational (Line 38)	387,720			
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)	24,859,969			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	44,651,456	8,894,311	53,545,767	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	103,932,488	20,824,454	124,756,942	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	38,997,474	11,373,996	50,371,470	
69	Gas Plant	13,947,088	10,382,141	24,329,229	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	52,944,562	21,756,137	74,700,699	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	2,293,857	452,706	2,746,563	
74	Gas Plant	250,212	49,380	299,592	
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,544,069	502,086	3,046,155	
77	Other Accounts (Specify, provide details in footnote):				
78	Stores Expense	2,233,289	-2,233,289		
79	Preliminary Survey and Investigation	1,540		1,540	
80	Small Tools Expense	3,799,506	-3,799,506		
81	Misc Deferred Debits	1,066,955		1,066,955	
82	Non-Operating Expenses	830,650		830,650	
83	Retirement Bonus/SERP/HRA Settlement	51,826		51,826	
84	Activities	745,317		745,317	
85	Employee Incentive plan	13,148,430	-13,148,430		
86	DSM Tariff Rider and Payroll Equalization Liability	21,331,594	-19,414,518	1,917,076	
87	Incentive / Stock compensation	136,247		136,247	
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	43,345,354	-38,595,743	4,749,611	
96	TOTAL SALARIES AND WAGES	202,766,473	4,486,934	207,253,407	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

1 & 2. Common Plant in service and accumulated provision for depreciation

Acct. No.	Description	
303	Intangible	179,611,788
389	Land and Land Rights	11,551,691
390	Structures and Improvements	127,427,281
391	Office Furniture and Equipment	59,955,230
392	Transportation Equipment	11,994,460
393	Stores Equipment	4,196,439
394	Tools, Shop & Garage Equipment	14,095,551
395	Laboratory Equipment	384,822
396	Power Operated Equipment	1,793,585
397	Communications Equipment	58,736,930
398	Miscellaneous Equipment	395,331
399	Asset Retirement Cost	0
	Total Common Plant	470,143,107
	Const. Work in Progress	52,864,427
	Total Utility Plant	523,007,534
	Acc. Prov. for Dep. & Amort.	119,819,477
	Net Utility Plant	403,188,057

3. Common Expenses allocated to Electric and Gas departments:

Acct. No.	Description	Total	Allocation to Electric Dept	Allocated to Gas Dept	Basis of Allocation
901	Cust acct/collect supervision	641,031	338,763	302,268	#of cust @ yr end
902	Meter reading expenses	5,389,094	3,310,789	2,078,305	#of cust @ yr end
903	Cust rec and collection expenses	17,346,209	9,388,641	7,957,568	#of cust @ yr end
903.90-99A/R misc fees		0	0	0	net direct plant
904	Uncollectible accounts	6,000,000	3,170,040	2,829,960	#of cust @ yr end
905	Misc cust acct expenses	463,891	245,092	218,798	#of cust @ yr end
907	Cust svce & Info exp supervision	0	0	0	#of cust @ yr end
908	Cust assistance expenses	905,793	556,474	349,319	#of cust @ yr end
909	Info & instruct expenses	1,509,270	927,220	582,050	#of cust @ yr end
910	Misc cust serv & info expenses	447,251	236,300	210,950	#of cust @ yr end

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

911	Sales expense -supervision	0	0	0	#of cust @ yr end
912	Demo & selling expenses	0	0	0	#of cust @ yr end
913	Advertising expenses	0	0	0	#of cust @ yr end
916	Misc sales expenses	0	0	0	#of cust @ yr end
920	Admin & gen salaries	44,206,850	31,630,949	12,575,901	four factor
921	Office supplies expenses	5,892,154	4,212,936	1,679,218	four factor
922	Admin expenses tranf-credit	0	0	0	four factor
923	Outside services employed	9,898,620	7,068,105	2,830,515	four factor
924	Property insurance	1,551,439	1,106,579	444,860	four factor
925	Injuries and damages	6,035,531	4,404,596	1,630,935	four factor
926	Employee pensions & benefits	74,336,423	53,029,084	21,307,339	four factor
927	Franchise requirement	0	0	0	four factor
928	Regulatory commission expenses	2,695,961	2,021,644	674,316	four factor
929	Duplicate charges-credit	0	0	0	four factor
930.1	General advertising expenses	0	0	0	four factor
930.2	Misc general expenses	3,998,771	2,875,433	1,123,338	four factor
931	Rents	1,422,968	1,036,285	386,683	four factor
935	Maint of general plant	13,642,952	9,871,829	3,771,122	
403	Depreciation	19,455,378	13,969,323	5,486,054	four factor
404	Amort of LTD term plant	20,846,903	14,871,968	5,974,935	four factor

Note 1: The four factor allocator is made up of 25 percent each of customer counts, direct labor, direct O&M & Net direct plant

4. Letters of approval received from staffs of State Regulatory Commissions in 1993

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)		2,250	11,697	13,234
3	Net Sales (Account 447)		( 2,463)	( 7,374)	( 7,374)
4	Transmission Rights				
5	Ancillary Services		8	52	82
6	Other Items (list separately)				
7	Access Charge		835	3,060	4,707
8	Cost Recovery		33	265	282
9	Day Ahead Energy-Congestion Losses		( 96)	( 375)	( 495)
10	FERC Fees		5	17	28
11	GMC		2,062	4,229	7,302
12	Hour Ahead Scheduling Process-RT Se		( 15)	( 32)	( 12)
13	Other			( 2)	( 20)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		2,619	11,537	17,734

In columns for usage, report usage-related billing determinant and the unit of measure.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Page 398

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

**Schedule Page: 398 Line No.: 7 Column: b**

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

**Schedule Page: 398 Line No.: 7 Column: d**

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

**Schedule Page: 398 Line No.: 7 Column: e**

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

**Schedule Page: 398 Line No.: 7 Column: g**

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native load.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	2,102	25	1900	1,384	268	162	18	288	246
2	February	2,110	18	1000	1,369	231	162	11	348	443
3	March	1,861	18	700	1,294	265	175	16	127	84
4	Total for Quarter 1				4,047	764	499	45	763	773
5	April	1,718	5	800	1,151	240	179	10	148	31
6	May	1,747	3	1600	1,187	211	180	12	168	189
7	June	2,310	29	1700	1,499	283	175	33	352	
8	Total for Quarter 2				3,837	734	534	55	668	220
9	July	2,252	21	1800	1,404	265	177	23	407	377
10	August	2,185	18	1700	1,527	281	175	25	202	110
11	September	1,810	26	2000	1,167	219	168	26	256	27
12	Total for Quarter 3				4,098	765	520	74	865	514
13	October	1,867	3	2100	1,158	215	170	23	325	61
14	November	1,946	17	1900	1,336	246	162	1	202	123
15	December	2,280	17	1800	1,608	368	162	19	142	302
16	Total for Quarter 4				4,102	829	494	43	669	486
17	Total Year to Date/Year				16,084	3,092	2,047	217	2,965	1,993

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD**

- (1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
- (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									



Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,158,940	273,890	1,511	2	1900
30	February	1,066,834	306,567	1,427	3	0800
31	March	1,061,538	301,737	1,275	16	0800
32	April	963,340	301,281	1,141	5	0800
33	May	1,002,992	326,304	1,165	3	1600
34	June	981,870	276,554	1,541	6	1800
35	July	946,212	188,730	1,587	28	1700
36	August	989,200	198,317	1,546	16	1800
37	September	875,738	214,089	1,180	27	1700
38	October	933,263	222,908	1,238	12	0800
39	November	1,080,771	343,851	1,377	29	1800
40	December	1,227,608	270,068	1,655	17	1800
41	TOTAL	12,288,306	3,224,296			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)			
<p>1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>			

Line No.	Item  (a)	Plant Name: Coyote Springs 2 (b)	Plant Name: Spokane N.E. (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Gas Turbine	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Not Applicable	Not Applicable
3	Year Originally Constructed	2003	1978
4	Year Last Unit was Installed	2003	1978
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	295.00	61.80
6	Net Peak Demand on Plant - MW (60 minutes)	319	62
7	Plant Hours Connected to Load	6838	15
8	Net Continuous Plant Capability (Megawatts)	295	65
9	When Not Limited by Condenser Water	295	0
10	When Limited by Condenser Water	295	0
11	Average Number of Employees	15	1
12	Net Generation, Exclusive of Plant Use - KWh	1765406000	1087000
13	Cost of Plant: Land and Land Rights	0	157277
14	Structures and Improvements	11402122	751025
15	Equipment Costs	171206209	13343481
16	Asset Retirement Costs	351682	0
17	Total Cost	182960013	14251783
18	Cost per KW of Installed Capacity (line 17/5) Including	620.2034	230.6114
19	Production Expenses: Oper, Supv, & Engr	1061403	6824
20	Fuel	42164697	44014
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	1031499	21836
26	Misc Steam (or Nuclear) Power Expenses	117722	187217
27	Rents	151	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	167363	2905
30	Maintenance of Structures	120798	888
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	2896860	15766
33	Maintenance of Misc Steam (or Nuclear) Plant	75589	20155
34	Total Production Expenses	47636082	299605
35	Expenses per Net KWh	0.0270	0.2756
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	GAS
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	MCF
38	Quantity (Units) of Fuel Burned	11870089	14020
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1020000	1020000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.552	3.139
41	Average Cost of Fuel per Unit Burned	3.552	3.139
42	Average Cost of Fuel Burned per Million BTU	3.483	3.078
43	Average Cost of Fuel Burned per KWh Net Gen	0.024	0.040
44	Average BTU per KWh Net Generation	6858.000	13156.000

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item  (a)	Plant Name: <b>Boulder Park</b>  (b)	Plant Name:  (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Internal Comb					
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional					
3	Year Originally Constructed	2002					
4	Year Last Unit was Installed	2002					
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	24.60				0.00	
6	Net Peak Demand on Plant - MW (60 minutes)	25				0	
7	Plant Hours Connected to Load	877				0	
8	Net Continuous Plant Capability (Megawatts)	25				0	
9	When Not Limited by Condenser Water	0				0	
10	When Limited by Condenser Water	0				0	
11	Average Number of Employees	2				0	
12	Net Generation, Exclusive of Plant Use - KWh	18358000				0	
13	Cost of Plant: Land and Land Rights	185629				0	
14	Structures and Improvements	1266746				0	
15	Equipment Costs	31787634				0	
16	Asset Retirement Costs	0				0	
17	Total Cost	33240009				0	
18	Cost per KW of Installed Capacity (line 17/5) Including	1351.2199				0	
19	Production Expenses: Oper, Supv, & Engr	13707				0	
20	Fuel	564207				0	
21	Coolants and Water (Nuclear Plants Only)	0				0	
22	Steam Expenses	0				0	
23	Steam From Other Sources	0				0	
24	Steam Transferred (Cr)	0				0	
25	Electric Expenses	268639				0	
26	Misc Steam (or Nuclear) Power Expenses	155439				0	
27	Rents	0				0	
28	Allowances	0				0	
29	Maintenance Supervision and Engineering	12015				0	
30	Maintenance of Structures	5249				0	
31	Maintenance of Boiler (or reactor) Plant	0				0	
32	Maintenance of Electric Plant	205429				0	
33	Maintenance of Misc Steam (or Nuclear) Plant	85586				0	
34	Total Production Expenses	1310271				0	
35	Expenses per Net KWh	0.0714				0.0000	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS					
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF					
38	Quantity (Units) of Fuel Burned	165305	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1020000	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.413	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	3.413	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	3.346	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.031	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	9185.000	0.000	0.000	0.000	0.000	0.000

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
--	---	--	--

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Avista Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 03/31/2017			Year/Period of Report End of 2016/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: Kettle Falls (d)			Plant Name: Colstrip (e)			Plant Name: Rathdrum (f)			Line No.		
Steam			Steam			Gas Turbine			1		
Conventional			Conventional			Not Applicable			2		
1983			1984			1995			3		
1983			1985			1995			4		
50.70			233.40			166.50			5		
51			229			161			6		
7647			7658			345			7		
54			222			167			8		
54			222			0			9		
54			222			0			10		
29			340			2			11		
341370000			1455836000			40615000			12		
2289077			1288706			621682			13		
28546092			104732913			3531838			14		
72412319			206122851			60101253			15		
450687			11845908			0			16		
103698175			323990378			64254773			17		
2045.3289			1388.1336			385.9146			18		
153718			164961			37076			19		
7813269			22729210			1555824			20		
0			0			0			21		
749196			3713253			0			22		
0			0			0			23		
0			0			0			24		
1083273			117801			200024			25		
477382			2552363			19966			26		
0			41383			0			27		
0			0			0			28		
155845			416303			12255			29		
103188			601935			0			30		
1773275			5400671			0			31		
233469			2198082			57514			32		
946939			760879			73909			33		
13489554			38696841			1956568			34		
0.0395			0.0266			0.0482			35		
WOOD	GAS		COAL	OIL		GAS			36		
TON	MCF		TON	BBL		MCF			37		
547411	3883	0	929720	2504	0	497330	0	0	38		
8600000	1020000	0	16970000	5880000	0	1020000	0	0	39		
14.246	3.854	0.000	24.234	79.309	0.000	3.128	0.000	0.000	40		
14.246	3.854	0.000	24.234	79.309	0.000	3.128	0.000	0.000	41		
1.656	3.779	0.000	1.428	13.488	0.000	3.067	0.000	0.000	42		
0.023	0.046	0.000	0.015	0.000	0.000	0.038	0.000	0.000	43		
13804.000	0.000	0.000	10847.000	0.000	0.000	12490.000	0.000	0.000	44		

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: (d)			Plant Name: (e)			Plant Name: (f)			Line No.
									1
									2
									3
									4
0.00			0.00			0.00			5
0			0			0			6
0			0			0			7
0			0			0			8
0			0			0			9
0			0			0			10
0			0			0			11
0			0			0			12
0			0			0			13
0			0			0			14
0			0			0			15
0			0			0			16
0			0			0			17
0			0			0			18
0			0			0			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
0			0			0			25
0			0			0			26
0			0			0			27
0			0			0			28
0			0			0			29
0			0			0			30
0			0			0			31
0			0			0			32
0			0			0			33
0			0			0			34
0.0000			0.0000			0.0000			35
									36
									37
0	0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: (d)			Plant Name: (e)			Plant Name: (f)			Line No.
									1
									2
									3
									4
0.00			0.00			0.00			5
0			0			0			6
0			0			0			7
0			0			0			8
0			0			0			9
0			0			0			10
0			0			0			11
0			0			0			12
0			0			0			13
0			0			0			14
0			0			0			15
0			0			0			16
0			0			0			17
0			0			0			18
0			0			0			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
0			0			0			25
0			0			0			26
0			0			0			27
0			0			0			28
0			0			0			29
0			0			0			30
0			0			0			31
0			0			0			32
0			0			0			33
0			0			0			34
0.0000			0.0000			0.0000			35
									36
									37
0	0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: (d)			Plant Name: (e)			Plant Name: (f)			Line No.
									1
									2
									3
									4
0.00			0.00			0.00			5
0			0			0			6
0			0			0			7
0			0			0			8
0			0			0			9
0			0			0			10
0			0			0			11
0			0			0			12
0			0			0			13
0			0			0			14
0			0			0			15
0			0			0			16
0			0			0			17
0			0			0			18
0			0			0			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
0			0			0			25
0			0			0			26
0			0			0			27
0			0			0			28
0			0			0			29
0			0			0			30
0			0			0			31
0			0			0			32
0			0			0			33
0			0			0			34
0.0000			0.0000			0.0000			35
									36
									37
0	0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report 2016/Q4
Avista Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 402 Line No.: -1 Column: b</b>
Operated by Portland General Electric.
<b>Schedule Page: 402 Line No.: -1 Column: c</b>
Designed for peak load service
<b>Schedule Page: 403 Line No.: -1 Column: e</b>
Joint project operated by Talen Montana LLC.
<b>Schedule Page: 403 Line No.: -1 Column: f</b>
Designed for peak load service
<b>Schedule Page: 402.1 Line No.: -1 Column: b</b>
Designed for peak load service

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.					
Line No.	Item (a)	FERC Licensed Project No. 2545 Plant Name: Monroe Street (b)	FERC Licensed Project No. 2545 Plant Name: Upper Falls (c)		
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River		
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional		
3	Year Originally Constructed	1890	1922		
4	Year Last Unit was Installed	1992	1922		
5	Total installed cap (Gen name plate Rating in MW)	14.80	10.00		
6	Net Peak Demand on Plant-Megawatts (60 minutes)	19	12		
7	Plant Hours Connect to Load	8,103	8,239		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	15	10		
10	(b) Under the Most Adverse Oper Conditions	15	10		
11	Average Number of Employees	4	3		
12	Net Generation, Exclusive of Plant Use - Kwh	96,851,000	62,708,000		
13	Cost of Plant				
14	Land and Land Rights	0	1,081,854		
15	Structures and Improvements	11,979,462	981,771		
16	Reservoirs, Dams, and Waterways	10,095,955	7,607,241		
17	Equipment Costs	13,337,503	5,539,522		
18	Roads, Railroads, and Bridges	50,448	508,242		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	35,463,368	15,718,630		
21	Cost per KW of Installed Capacity (line 20 / 5)	2,396.1735	1,571.8630		
22	Production Expenses				
23	Operation Supervision and Engineering	22	750		
24	Water for Power	0	0		
25	Hydraulic Expenses	32	3,569		
26	Electric Expenses	590,525	595,252		
27	Misc Hydraulic Power Generation Expenses	51,265	49,703		
28	Rents	0	0		
29	Maintenance Supervision and Engineering	721	1,929		
30	Maintenance of Structures	23,434	3,721		
31	Maintenance of Reservoirs, Dams, and Waterways	97,316	125,750		
32	Maintenance of Electric Plant	63,926	76,011		
33	Maintenance of Misc Hydraulic Plant	4,552	12,356		
34	Total Production Expenses (total 23 thru 33)	831,793	869,041		
35	Expenses per net KWh	0.0086	0.0139		

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.					
Line No.	Item (a)	FERC Licensed Project No. 2058 Plant Name: Noxon Rapids (b)	FERC Licensed Project No. 2545 Plant Name: Long Lake (c)		
1	Kind of Plant (Run-of-River or Storage)	Storage	Storage		
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional		
3	Year Originally Constructed	1959	1915		
4	Year Last Unit was Installed	1977	1924		
5	Total installed cap (Gen name plate Rating in MW)	487.80	70.00		
6	Net Peak Demand on Plant-Megawatts (60 minutes)	539	90		
7	Plant Hours Connect to Load	5,220	6,573		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	581	90		
10	(b) Under the Most Adverse Oper Conditions	623	90		
11	Average Number of Employees	12	6		
12	Net Generation, Exclusive of Plant Use - Kwh	1,695,642,000	525,331,000		
13	Cost of Plant				
14	Land and Land Rights	35,772,759	2,128,013		
15	Structures and Improvements	18,904,320	6,119,005		
16	Reservoirs, Dams, and Waterways	34,943,300	33,852,969		
17	Equipment Costs	104,963,765	12,515,354		
18	Roads, Railroads, and Bridges	246,561	0		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	194,830,705	54,615,341		
21	Cost per KW of Installed Capacity (line 20 / 5)	399.4069	780.2192		
22	Production Expenses				
23	Operation Supervision and Engineering	101,290	5,846		
24	Water for Power	0	0		
25	Hydraulic Expenses	104,450	10,534		
26	Electric Expenses	1,548,274	830,117		
27	Misc Hydraulic Power Generation Expenses	172,229	53,659		
28	Rents	0	0		
29	Maintenance Supervision and Engineering	147,643	533		
30	Maintenance of Structures	65,141	43,283		
31	Maintenance of Reservoirs, Dams, and Waterways	863,883	37,925		
32	Maintenance of Electric Plant	869,784	324,561		
33	Maintenance of Misc Hydraulic Plant	57,197	29,182		
34	Total Production Expenses (total 23 thru 33)	3,929,891	1,335,640		
35	Expenses per net KWh	0.0023	0.0025		

## HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 2545 Plant Name: Nine Mile Falls (d)	FERC Licensed Project No. 2545 Plant Name: Post Falls (e)	FERC Licensed Project No. 2058 Plant Name: Cabinet Gorge (f)	Line No.
Run-of-River	Storage	Storage	1
Conventional	Conventional	Outdoor	2
1908	1906	1952	3
1994	1980	1953	4
36.80	14.80	265.00	5
31	20	265	6
5,876	6,562	5,283	7
			8
32	18	255	9
32	18	295	10
4	4	12	11
108,780,000	88,444,000	1,075,975,000	12
			13
33,429	3,570,115	14,782,260	14
18,048,120	3,168,954	13,616,960	15
19,253,432	26,933,827	41,767,408	16
62,281,034	3,426,839	57,211,930	17
594,870	0	1,670,911	18
0	0	0	19
100,210,885	37,099,735	129,049,469	20
2,723.1219	2,506.7389	486.9791	21
			22
71	60	96,717	23
0	0	0	24
4,595	2,037	0	25
609,213	696,180	1,515,004	26
43,921	96,899	91,838	27
0	0	0	28
7,141	13,001	50,913	29
13,182	89,570	177,412	30
490,662	76,493	13,910	31
123,197	575,433	299,384	32
12,848	14,771	56,602	33
1,304,830	1,564,444	2,301,780	34
0.0120	0.0177	0.0021	35

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.			
FERC Licensed Project No. 2545 Plant Name: Little Falls (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
Run-of-River			1
Conventional			2
1910			3
1911			4
32.00	0.00	0.00	5
37	0	0	6
7,194	0	0	7
			8
37	0	0	9
37	0	0	10
5	0	0	11
182,385,000	0	0	12
			13
4,325,371	0	0	14
2,958,816	0	0	15
5,065,492	0	0	16
27,672,656	0	0	17
0	0	0	18
0	0	0	19
40,022,335	0	0	20
1,250.6980	0.0000	0.0000	21
			22
48	0	0	23
0	0	0	24
10,663	0	0	25
713,417	0	0	26
22,315	0	0	27
812,842	0	0	28
7,327	0	0	29
35,062	0	0	30
567,841	0	0	31
317,466	0	0	32
9,303	0	0	33
2,496,284	0	0	34
0.0137	0.0000	0.0000	35

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p>					
Line No.	Item (a)	FERC Licensed Project No. Plant Name:			0 (b)
1	Type of Plant Construction (Conventional or Outdoor)				
2	Year Originally Constructed				
3	Year Last Unit was Installed				
4	Total installed cap (Gen name plate Rating in MW)				
5	Net Peak Demand on Plant-Megawatts (60 minutes)				
6	Plant Hours Connect to Load While Generating				
7	Net Plant Capability (in megawatts)				
8	Average Number of Employees				
9	Generation, Exclusive of Plant Use - Kwh				
10	Energy Used for Pumping				
11	Net Output for Load (line 9 - line 10) - Kwh				
12	Cost of Plant				
13	Land and Land Rights				
14	Structures and Improvements				
15	Reservoirs, Dams, and Waterways				
16	Water Wheels, Turbines, and Generators				
17	Accessory Electric Equipment				
18	Miscellaneous Powerplant Equipment				
19	Roads, Railroads, and Bridges				
20	Asset Retirement Costs				
21	Total cost (total 13 thru 20)				
22	Cost per KW of installed cap (line 21 / 4)				
23	Production Expenses				
24	Operation Supervision and Engineering				
25	Water for Power				
26	Pumped Storage Expenses				
27	Electric Expenses				
28	Misc Pumped Storage Power generation Expenses				
29	Rents				
30	Maintenance Supervision and Engineering				
31	Maintenance of Structures				
32	Maintenance of Reservoirs, Dams, and Waterways				
33	Maintenance of Electric Plant				
34	Maintenance of Misc Pumped Storage Plant				
35	Production Exp Before Pumping Exp (24 thru 34)				
36	Pumping Expenses				
37	Total Production Exp (total 35 and 36)				
38	Expenses per KWh (line 37 / 9)				

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of <u>2016/Q4</u>
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)					
<p>6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.</p> <p>7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.</p>					
FERC Licensed Project No. Plant Name: (c)	0	FERC Licensed Project No. Plant Name: (d)	0	FERC Licensed Project No. Plant Name: (e)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Kettle Falls CT	2002	7.20	8.0	3,468,000	9,204,197
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.						
Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
1,274,698	144,390	130,673	35,921	Nat Gas	322	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum		60.00	60.00		1.00		
2								
3	Group Sum		115.00	115.00		1,542.00		
4								
5	Beacon Sub #4	BPA Bell Sub	230.00	230.00	Steel Tower	1.00		1
6	Beacon Sub	BPA Bell Sub	230.00	230.00	H Type	5.00		1
7	Beacon Sub #5	BPA Bell Sub	230.00	230.00	Steel Pole	3.00		1
8	Beacon Sub #5	BPA Bell Sub	230.00	230.00	H Type	3.00		1
9	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Tower		1.00	1
10	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Pole	27.00		2
11	Beacon	Cabinet Gorge Plant	230.00	230.00	H Type	53.00		1
12	Beacon Sub	Lolo Sub	230.00	230.00	Steel Tower	1.00		1
13	Beacon Sub	Lolo Sub	230.00	230.00	Steel Pole	12.00		1
14	Beacon Sub	Lolo Sub	230.00	230.00	H Type	90.00		1
15	Benewah	Shawnee	230.00	230.00	Steel Pole	1.00		1
16	Benewah	Shawnee	230.00	230.00	Steel Pole	59.00		1
17	Noxon Plant	Pine Creek Sub	230.00	230.00	Steel Pole	29.00		1
18	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	1.00		1
19	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	14.00		1
20	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	2.00		1
21	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	17.00		1
22	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	Steel Tower			1
23	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	43.00		1
24	Divide Creek	Lolo Sub	230.00	230.00	Steel Tower			1
25	Divide Creek	Lolo Sub	230.00	230.00	H Type	43.00		1
26	N. Lewiston	Walla Walla	230.00	230.00	H Type	39.00		1
27	N. Lewiston	Walla Walla	230.00	230.00	H Type	4.00		1
28	N. Lewiston	Walla Walla	230.00	230.00	Steel Pole	4.00		1
29	N. Lewiston	Shawnee	230.00	230.00	Steel Pole	7.00		1
30	N. Lewiston	Shawnee	230.00	230.00	H Type	27.00		1
31	Walla Walla	Wanapum	230.00	230.00	Alum.			1
32	Walla Walla	Wanapum	230.00	230.00	H Type	15.00		1
33	Walla Walla	Wanapum	230.00	230.00	H Type	63.00		1
34	BPA (Libby)	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
35	BPA/Hot Springs #1	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
36					TOTAL	2,205.00	3.00	41

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	BPA/Hot Springs #2	Noxon Plant (dead)	230.00	230.00	Steel Tower		2.00	1
2	BPA/Hot Springs #2	Noxon Plant	230.00	230.00	Steel Pole	2.00		1
3	BPA/Hot Springs #2	Noxon Plant	230.00	230.00	H Type	66.00		1
4	Coulee	West Side Sub	230.00	230.00	Steel Pole	1.00		2
5	BPA Line	West Side Sub	230.00	230.00	Steel Pole	1.00		2
6	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
7	Divide Creek	Imnaha	230.00	230.00	H Type	20.00		1
8	Colstrip Plant	Broadview	500.00	500.00				
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	2,205.00	3.00	41

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	136,038	650,395	786,433					1
								2
	11,120,912	170,003,916	181,124,828	382,274	1,038,851		1,421,125	3
								4
1272 ACSS								5
1272 ACSS	17,912	1,429,560	1,447,472		1,192		1,192	6
1272 ACSS								7
1272 ACSS	30,323	3,275,357	3,305,680		876		876	8
1272 ACSS								9
1590 ACSS								10
1590 ACSR	1,156,196	41,995,911	43,152,107		31,060		31,060	11
1590 ACSS								12
1590 ACSS								13
1272 McMAL	456,162	20,352,359	20,808,521	782	8,245		9,027	14
1622 ACSS								15
1590 ACSS	570,207	48,481,653	49,051,860					16
1272 ACSR								17
1590 ACSS								18
954 McMAL	1,097,679	19,135,051	20,232,730	5,879	115,924		121,803	19
795 ACSR								20
954 McMAL	184,211	1,768,027	1,952,238		50,236		50,236	21
1622 ACSS								22
954 McMAL	350,325	4,789,076	5,139,401		112,009		112,009	23
1272 McMAL								24
1272 McMAL	86,228	5,359,151	5,445,379		2,485		2,485	25
1272 McMAL								26
1272 ACSR								27
1272 ACSR	623,984	7,831,213	8,455,197	1,343	886		2,229	28
1272 ACSR								29
1272 ACSR	872,150	10,046,522	10,918,672		242		242	30
1272 McMAL								31
1272 ACSR								32
1272 McMAL	205,347	6,820,219	7,025,566	2,348			2,348	33
1272 ACSR								34
1272 ACSR		19,521	19,521		2,318		2,318	35
	21,395,525	385,944,773	407,340,298	462,686	1,592,436	89,060	2,144,182	36

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1272 McMAL								1
1272 ACSR								2
1272 McMAL	3,536,544	8,148,083	11,684,627	8,292	84,582		92,874	3
1272 ACSR	8,482		8,482					4
1272 ACSR	27,979	594,652	622,631		4,510		4,510	5
1590 ACSR	113,795	2,626,745	2,740,540		292		292	6
1272 McMAL	205,262	1,325,464	1,530,726					7
	595,789	31,291,898	31,887,687	61,768	138,728	89,060	289,556	8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	21,395,525	385,944,773	407,340,298	462,686	1,592,436	89,060	2,144,182	36

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	No new transmission lines	added in 2016					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
									44

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	STATE OF WASHINGTON				
2					
3	Airway Heights	Distr. Unattended	115.00	13.80	
4	Barker Road	Distr. Unattended	115.00	13.80	
5	Beacon	Trnsm. & Distr Unatt	230.00	115.00	13.80
6	Boulder	Trnsm. Unattended	230.00	115.00	13.80
7	Chester	Distr. Unattended	115.00	13.80	
8	Chewelah 115Kv	Distr. Unattended	115.00	13.80	
9	Colbert	Distr. Unattended	115.00	13.80	
10	College & Walnut	Distr. Unattended	115.00	13.80	
11	Colville 115Kv	Distr. Unattended	115.00	13.80	
12	Critchfield	Distr. Unattended	115.00	13.80	
13	Deer Park	Dist. Unattended	115.00	13.80	
14	Dry Creek	Transm. Unattended	230.00	115.00	13.80
15	Dry Gulch	Distr. Unattended	115.00	13.80	
16	East Colfax	Distr. Unattended	115.00	13.80	
17	East Farms	Distr. Unattended	115.00	13.80	
18	Fort Wright	Distr. Unattended	115.00	13.80	
19	Francis and Cedar	Distr. Unattended	115.00	13.80	
20	Gifford	Distr. Unattended	115.00	34.00	
21	Glenrose	Distr. Unattended	115.00	13.80	
22	Greenwood	Distr. Unattended	115.00	13.80	
23	Hallett & White	Distr. Unattended	115.00	13.80	
24	Indian Trail	Dist. Unattended	115.00	13.80	
25	Industrial Park	Dist. Unattended	115.00	13.80	
26	Kettle Falls	Distr. Unattended	115.00	13.80	
27	Lee & Reynolds	Distr. Unattended	115.00	13.80	
28	Liberty Lake	Distr. Unattended	115.00	13.80	
29	Little Falls 115/34Kv	Distr. Unattended	115.00	34.00	
30	Lyons & Standard	Distr. Unattended	115.00	13.80	
31	Mead	Distr. Unattended	115.00	13.80	
32	Metro	Distr. Unattended	115.00	13.80	
33	Milan	Distr. Unattended	115.00	13.80	
34	Millwood	Dist. Unattended	115.00	13.80	
35	Ninth & Central	Distr. Unattended	115.00	13.80	
36	Northeast	Distr. Unattended	115.00	13.80	
37	Northwest	Distr. Unattended	115.00	13.80	
38	Opportunity	Dist. Unattended	115.00	13.80	
39	Othello	Distr. Unattended	115.00	13.80	
40	Post Street	Distr. Unattended	115.00	13.80	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Pound Lane	Distr. Unattended	115.00	13.80	
2	Ross Park	Distr. Unattended	115.00	13.80	
3	Roxboro	Distr. Unattended	115.00	24.00	
4	Shawnee	Trans. Unattended	230.00	115.00	13.80
5	Silver Lake	Distr. Unattended	115.00	13.80	
6	Southeast	Distr. Unattended	115.00	13.80	
7	South Othello	Distr. Unattended	115.00	13.80	
8	South Pullman	Distr. Unattended	115.00	13.80	
9	Sunset	Distr. Unattended	115.00	13.80	
10	Terre View	Dist. Unattended	115.00	13.80	
11	Third & Hatch	Distr. Unattended	115.00	13.80	
12	Turner	Dist. Unattended	115.00	13.80	
13	Waikiki	Distr. Unattended	115.00	13.80	
14	West Side	Trans. Unattended	230.00	115.00	13.80
15	Other: 28 substa less than 10MVA	Distr. Unattended			
16					
17	STATE OF IDAHO				
18	Appleway	Dist. Unattended	115.00	13.80	
19	Avondale	Dist. Unattended	115.00	13.80	
20	Benewah	Trans. Unattended	230.00	115.00	13.80
21	Big Creek	Distr. Unattended	115.00	13.80	
22	Blue Creek	Distr. Unattended	115.00	13.80	
23	Bunker Hill Limited	Distr. Unattended	115.00	13.80	
24	Cabinet Gorge (Switchyard)	Trans. Unattended	230.00	115.00	13.80
25	Clark Fork	Distr. Unattended	115.00	21.80	
26	Coeur d'Alene 15th Ave	Distr. Unattended	115.00	13.80	
27	Cottonwood	Distr. Unattended	115.00	24.90	
28	Dalton	Distr. Unattended	115.00	13.80	
29	Grangeville	Distr. Unattended	115.00	13.80	
30	Holbrook	Distr. Unattended	115.00	13.80	
31	Huetter	Distr. Unattended	115.00	13.80	
32	Idaho Road	Distr Unattended	115.00	13.80	
33	Juliaetta	Distr. Unattended	115.00	13.80	
34	Kamiah	Dist. Unattended	115.00	13.80	
35	Kooskia	Distr. Unattended	115.00	13.80	
36	Lewiston Mill Rd	Distr. Unattended	115.00	13.20	
37	Lolo	Tran & Dist Unattnd	230.00	115.00	13.80
38	Moscow	Distr. Unattended	115.00	13.80	
39	Moscow 230Kv	Tran & Dist Unattnd	230.00	115.00	13.80
40	North Moscow	Distr. Unattended	115.00	13.80	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	North Lewiston 230kV	Tran & Dist Unattnd	230.00	115.00	13.80
2	Oden	Distr. Unattended	115.00	21.80	
3	Oldtown	Distr. Unattended	115.00	21.80	
4	Orofino	Distr. Unattended	115.00	13.80	
5	Osburn	Distr. Unattended	115.00	13.80	
6	Pine Creek	Tran & Dist Unattnd	230.00	115.00	13.80
7	Pleasant View	Distr. Unattended	115.00	13.80	
8	Plummer	Dist Unattended	115.00	13.80	
9	Post Falls	Distr. Unattended	115.00	13.80	
10	Potlatch	Distr. Unattended	115.00	13.80	
11	Prarie	Distr. Unattended	115.00	13.80	
12	Priest River	Distr. Unattended	115.00	20.80	
13	Rathdrum	Trans & Distr Unattd	230.00	115.00	13.80
14	Sagle	Dist. Unattended	115.00	20.80	
15	Sandpoint	Distr. Unattended	115.00	20.80	
16	South Lewiston	Distr. Unattended	115.00	13.80	
17	Sweetwater	Distr. Unattended	115.00	24.90	
18	St. Maries	Distr. Unattended	115.00	23.90	
19	Tenth & Stewart	Distr. Unattended	115.00	13.80	
20	Wallace	Distr. Unattended	115.00	13.80	
21	Other: 13 substa less than 10 MVA	Distr. Unattended			
22					
23	STATE OF MONTANA				
24	1 substation less than 10 MVA	Distr. Unattended			
25					
26	SUBSTA. @ GENERATING PLANTS				
27	STATE OF WASHINGTON				
28	Boulder Park	Trans. Attended	115.00	13.80	
29	Kettle Falls	Trans. Attended	115.00	13.80	
30	Long Lake	Trans. Attended	115.00	4.00	
31	Nine Mile	Trans. Attended	115.00	13.80	
32	Little Falls	Trans. Attended	115.00	4.00	
33	Northeast	Trans. Attended	115.00	13.80	
34	Post Street	Trans. Attended	13.80	4.00	
35					
36	STATE OF IDAHO				
37	Cabinet Gorge (HED)	Trans. Attended	230.00	13.80	
38	Post Falls	Trans. Attended	115.00	2.30	
39	Rathdrum	Trans. Attended	115.00	13.80	
40	STATE OF MONTANA				

### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Noxon	Trans. Attended	230.00	13.80	
2					
3	STATE OF OREGON				
4	Coyote Springs II	Trans. Attended	500.00	13.80	18.00
5					
6	SUMMARY:				
7	Washington:				
8	4 subs	Trans. Unattended			
9	75 subs	Distr. Unattended			
10	1 subs	Tran & Dist Unattnd			
11	7 subs	Trans. Attended			
12	Idaho:				
13	2 subs	Trans. Unattended			
14	48 subs	Distr. Unattended			
15	5 subs	Tran & Dist Unattnd			
16	3 subs	Trans. Attended			
17	Montana: 1 sub	Trans. Attended			
18	1 sub	Distr. Unattended			
19	Oregon: 1 sub	Trans. Unattended			
20	System: 148 subs				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
24	2		Frcd Oil&Air Fan&Cap	39	40	3
12	1		Two Stage Fan	1	20	4
536	4		Two Stage Fan	2	560	5
300	2		Two Stage Fan	2	500	6
24	2		Frcd Oil & Air Fan	2	40	7
12	1		Two Stage Fan	1	20	8
12	1		Frcd Oil & Air Fan	16	20	9
36	2		Two Stage Fan	2	60	10
32	3		Frcd Oil & Air Fan	3	45	11
12	1		Two Stage Fan	1	20	12
12	1		Two Stage Fan	1	20	13
150	1		Two Stage Fan & Caps	223	250	14
24	2		Frcd Oil & Air Fan	2	40	15
12	1		FrOil/Air Fan	1	20	16
12	1		Two Stage Fan	1	20	17
24	2	1	Fr Oil/Air/2StgFan	2	40	18
36	2		Two Stage Fan	2	60	19
12	1					20
12	1		Frcd Oil & Air Fan	1	20	21
12	1		Two Stage Fan	1	20	22
12	1		Two Stg Fan	1	20	23
12	1		Two Stage Fan	1	20	24
24	2		Two Stg/Pt/Frcd Oil	14	40	25
12	1		Frcd Oil & Air Fan	1	20	26
12	1		Two Stage Fan	1	20	27
24	2		Two Stage Fan	2	40	28
12	1					29
36	2		Two Stage Fan	2	60	30
18	1		Two Stage Fan	1	30	31
24	2		Two Stage Fan	2	40	32
24	2		Frcd Oil & Air Fan	2	40	33
24	2	2	Two Stage Fan	2	40	34
24	2	1	Frcd & Two Stage Fan	2	40	35
24	2		Two Stage Fan	2	40	36
24	2		Two Stage Fan	2	40	37
12	1		Two Stage Fan	1	20	38
24	2		FrOil/AirFan	2	40	39
36	2		Frcd Oil & Wt Fan	2	60	40

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
24	2		Two Stage Fan	2	40	1
30	2		Two Stage Fan	2	54	2
24	2		Two Stage Fan	2	40	3
150	1		Two Stage Fan	1	250	4
12	1		Two Stage Fan	2	20	5
30	2		Two Stage Fan	2	50	6
12	1		Two Stage Fan	1	20	7
30	2		Two Stage Fan	2	50	8
33	2		Two Stage Fan & Caps	50	55	9
12	1		Two Stage Fan	1	20	10
54	3		Two Stg Fan & Cap	103	90	11
36	2		Two Stg Fan	2	60	12
24	2		Two Stage Fan	2	40	13
250	2					14
166	34					15
						16
						17
36	2		Two Stage Fan	2	60	18
12	1		Two Stage Fan	1	20	19
75	1		Two Stage Fan & Caps	223	125	20
18	2		Portable Fan	2	22	21
12	1		Two Stage Fan	1	20	22
12	1		Frcd Air Fan	1	16	23
75	1		Two Stage Fan	1	125	24
10	1		Frcd Air Fan	1	13	25
36	2		Two Stage Fan	2	60	26
12	1		Two Stage Fan	1	20	27
24	2		FrcOil/Air2StgFan	2	40	28
25	4		FrcdOil/Air/Pt Fan&C	17	34	29
12	1		Two Stage Fan	1	20	30
12	1		Two Stage Fan	1	20	31
12	1		Two Stage Fan	1	20	32
12	1		Frcd Oil & Air Fan	1	20	33
12	1		Two Stage Fan	1	20	34
15	3		Frcd Air Fan	3	20	35
18	1		Two Stage Fan	1	30	36
262	3		Frcd Oil/Air/Two Stg	1	270	37
24	2		FrOil/Air/2Stg Fan	2	40	38
162	2		Frcd Air Fan & Caps	76	270	39
12	1		Two Stage Fan	1	20	40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
258	2		Frcd Air Fan & Caps	48	260	1
10	1		Frcd Air Fan	1	13	2
18	2		Frcd Air Fan	2	22	3
20	2		Frcd Oil & Air Fan	1	28	4
12	1		Portable Fan	1	15	5
212	3		Two Stg Fan/Capacito	45	270	6
12	1		Two Stage Fan	1	20	7
12	1		Two Stage Fan	1	20	8
18	1		Two Stage Fan	1	30	9
15	2		Portable Fan	2	19	10
12	1		Frcd Oil & Air Fan	1	20	11
10	1		Frcd Air Fan	1	13	12
474	4		Frcd Oil & Air Fan	50	490	13
12	1		Two Stage Fan	1	20	14
30	3		Frcd Air Fan	3	38	15
27	4		Port Fan/FrcdOil/Air	4	39	16
12	1		Frcd Oil & Air Fan	1	20	17
24	2		Two Stage Fan	2	40	18
30	2		Frcd Oil/Air/Two Stg	2	50	19
10	3					20
65	13					21
						22
						23
5	1					24
						25
						26
						27
36	1		Two Stage Fan	1	60	28
34	1	1	Two Stage Fan	1	62	29
80	4	1				30
12	1					31
24	2		Frcd Oil & Air Fan	2	40	32
36	1		Two Stage Fan	1	60	33
35	2					34
						35
						36
300	6	1	Frcd Oil and Air Fan			37
16	2		Frcd Air/Oil/Air Fan	2	21	38
114	2	1	Two Stage Fan	2	190	39
						40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
435	9	1	Two Stage Fan	2	635	1
						2
						3
213	1	1	Two Stage fan	1	355	4
						5
						6
						7
850						8
1184						9
536						10
257						11
						12
150						13
663						14
1368						15
430						16
435						17
5						18
213						19
6090						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2017	Year/Period of Report End of 2016/Q4
--	---	--	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.  
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".  
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Corporate Support	Salix Inc.	146000	759,855
22	Corporate Support	Avista Development	146000	346,058
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

# INDEX

## Schedule

## Page No.

Accrued and prepaid taxes .....	262-263
Accumulated Deferred Income Taxes .....	234
	272-277
Accumulated provisions for depreciation of	
common utility plant .....	356
utility plant .....	219
utility plant (summary) .....	200-201
Advances	
from associated companies .....	256-257
Allowances .....	228-229
Amortization	
miscellaneous .....	340
of nuclear fuel .....	202-203
Appropriations of Retained Earnings .....	118-119
Associated Companies	
advances from .....	256-257
corporations controlled by respondent .....	103
control over respondent .....	102
interest on debt to .....	256-257
Attestation .....	i
Balance sheet	
comparative .....	110-113
notes to .....	122-123
Bonds .....	256-257
Capital Stock .....	251
expense .....	254
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during year .....	108-109
Construction	
work in progress - common utility plant .....	356
work in progress - electric .....	216
work in progress - other utility departments .....	200-201
Control	
corporations controlled by respondent .....	103
over respondent .....	102
Corporation	
controlled by .....	103
incorporated .....	101
CPA, background information on .....	101
CPA Certification, this report form .....	i-ii

SchedulePage No.

## Deferred

credits, other .....	269
debts, miscellaneous .....	233
income taxes accumulated - accelerated	
amortization property .....	272-273
income taxes accumulated - other property .....	274-275
income taxes accumulated - other .....	276-277
income taxes accumulated - pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-337
Directors .....	105
Discount - premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form	
General information .....	101
Instructions for filing the FERC Form 1 .....	i-iv
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101

SchedulePage No.

Interest	
charges, paid on long-term debt, advances, etc .....	256-257
Investments	
nonutility property .....	221
subsidiary companies .....	224-225
Investment tax credits, accumulated deferred .....	266-267
Law, excerpts applicable to this report form .....	iv
List of schedules, this report form .....	2-4
Long-term debt .....	256-257
Losses-Extraordinary property .....	230
Materials and supplies .....	227
Miscellaneous general expenses .....	335
Notes	
to balance sheet .....	122-123
to statement of changes in financial position .....	122-123
to statement of income .....	122-123
to statement of retained earnings .....	122-123
Nonutility property .....	221
Nuclear fuel materials .....	202-203
Nuclear generating plant, statistics .....	402-403
Officers and officers' salaries .....	104
Operating	
expenses-electric .....	320-323
expenses-electric (summary) .....	323
Other	
paid-in capital .....	253
donations received from stockholders .....	253
gains on resale or cancellation of reacquired	
capital stock .....	253
miscellaneous paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Peaks, monthly, and output .....	401
Plant, Common utility	
accumulated provision for depreciation .....	356
acquisition adjustments .....	356
allocated to utility departments .....	356
completed construction not classified .....	356
construction work in progress .....	356
expenses .....	356
held for future use .....	356
in service .....	356
leased to others .....	356
Plant data .....	336-337
	401-429

Schedule
Page No.

Plant - electric	
accumulated provision for depreciation .....	219
construction work in progress .....	216
held for future use .....	214
in service .....	204-207
leased to others .....	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary) .....	201
Pollution control facilities, accumulated deferred	
income taxes .....	234
Power Exchanges .....	326-327
Premium and discount on long-term debt .....	256
Premium on capital stock .....	251
Prepaid taxes .....	262-263
Property - losses, extraordinary .....	230
Pumped storage generating plant statistics .....	408-409
Purchased power (including power exchanges) .....	326-327
Reacquired capital stock .....	250
Reacquired long-term debt .....	256-257
Receivers' certificates .....	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes .....	261
Regulatory commission expenses deferred .....	233
Regulatory commission expenses for year .....	350-351
Research, development and demonstration activities .....	352-353
Retained Earnings	
amortization reserve Federal .....	119
appropriated .....	118-119
statement of, for the year .....	118-119
unappropriated .....	118-119
Revenues - electric operating .....	300-301
Salaries and wages	
directors fees .....	105
distribution of .....	354-355
officers' .....	104
Sales of electricity by rate schedules .....	304
Sales - for resale .....	310-311
Salvage - nuclear fuel .....	202-203
Schedules, this report form .....	2-4
Securities	
exchange registration .....	250-251
Statement of Cash Flows .....	120-121
Statement of income for the year .....	114-117
Statement of retained earnings for the year .....	118-119
Steam-electric generating plant statistics .....	402-403
Substations .....	426
Supplies - materials and .....	227

SchedulePage No.

Taxes	
accrued and prepaid .....	262-263
charged during year .....	262-263
on income, deferred and accumulated .....	234
	272-277
reconciliation of net income with taxable income for .....	261
Transformers, line - electric .....	429
Transmission	
lines added during year .....	424-425
lines statistics .....	422-423
of electricity for others .....	328-330
of electricity by others .....	332
Unamortized	
debt discount .....	256-257
debt expense .....	256-257
premium on debt .....	256-257
Unrecovered Plant and Regulatory Study Costs .....	230