

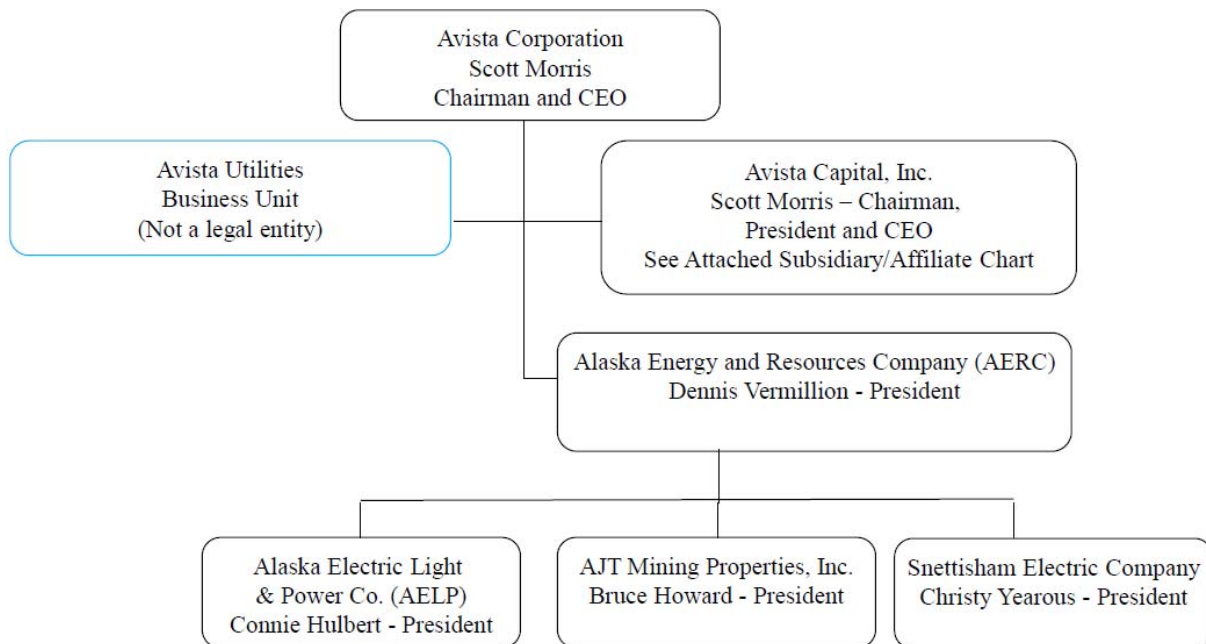
**STATE OF WASHINGTON
AFFILIATED INTEREST AND SUBSIDIARY
TRANSACTIONS REPORT
OF
AVISTA CORPORATION
d/b/a AVISTA UTILITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

Pursuant to WAC 480-100-264 and WAC 480-90-264, “Affiliated Interest and Subsidiary Transactions Report”, the following report summarizes all transactions, except transactions provided at tariffed rates, that occurred between Avista Corporation (hereinafter Avista or Company) and its subsidiaries and affiliates. The Company operates in its service territories as Avista Utilities.

Avista Utilities is a combination utility that provides service to approximately 388,000 electric customers and 355,000 natural gas customers in a 30,000-square-mile area in eastern Washington, northern Idaho, and parts of southern and eastern Oregon. The largest community served in the area is Spokane, Washington, which is the location of its main offices.

I. ORGANIZATION INFORMATION

1. Organizational Chart



Included in **Attachment 1** is additional detail of Avista Capital and Avista Development subsidiaries.

2. Directors and/or Officers

See **Attachment 2** for Officer and Director listings for Avista Corporation and all wholly-owned subsidiaries.

3. Narrative Descriptions of Subsidiaries

Avista Capital, Inc., is a wholly-owned subsidiary of Avista Corp. and is the parent corporation of Avista Corporation's non-regulated subsidiary investments and operations. As of December 31, 2018, Avista Capital had the following non-utility subsidiary investments:

- **Avista Energy, Inc. and Avista Energy Canada, Ltd.** (100% ownership–Inactive), were energy marketing and resource management companies. On June 30, 2007, Avista completed the sale of the operations of Avista Energy to Coral Energy Holding, L.P., and certain of its subsidiaries, a subsidiary of Shell (Coral).
- **Avista Development, Inc.** (100% ownership-no employees, passive income) was established to manage real estate investments including:
 - * **Steam Plant Square, LLC** (100% ownership) Manages and operates the Steam Plant Square in Spokane, Washington.
 - **Steam Plant Brew Pub, LLC** (100% ownership) Manages and operates the Steam Plant Grill in Spokane, Washington.
 - * **Court Yard Office Center, LP** (100% ownership) Owns and operates commercial office space rentals.
- **Pentzer Corporation** is a wholly-owned private investment company that serves as parent of the non-utility businesses listed below (100% ownership-no employees, passive income):
 - * **Advanced Manufacturing and Development, Inc., dba METALfx**, (89.2% ownership), located in Willits, California, is a manufacturer and turnkey assembler of electronic enclosures, parts, and systems primarily for the computer and instrumentation industries. This company is held by **Bay Area Manufacturing, Inc.** (100% ownership).
 - * **Pentzer Venture Holdings II, Inc.** (100% ownership) Holding company for an inactive sewage treatment plant near Spokane Industrial Park.

- **Avista Northwest Resources, LLC** (100% ownership) was formed for the purpose of holding unregulated investments in the energy industry.
- **Salix, Inc.** (100% ownership) was formed October 8, 2013, for the purpose of exploring business opportunities.

Alaska Energy & Resources Company (AERC), a wholly-owned subsidiary of Avista Corp, based in Juneau, Alaska and its subsidiaries were purchased July 1, 2014.

- **Alaska Electric Light & Power Co. (AEL&P)**, a wholly-owned subsidiary of AERC, which is a vertically integrated electric utility providing electric service to the City and Borough of Juneau, Alaska, and is regulated by the Regulatory Commission of Alaska (RCA).
- **AJT Mining Properties, Inc.**, a wholly-owned subsidiary of AERC which is an inactive mining company holding certain properties.
- **Snettisham Electric Company**, a non-operating subsidiary of AERC, has the option to purchase the Snettisham project at any time for the principal amount of the bonds outstanding at that time. The Snettisham hydroelectric project is AEL&P's primary generation facility and the main power source for Juneau, supplying approximately two-thirds of the area's electricity.

4. Narrative Descriptions of Affiliates

As of December 31, 2018, Avista Capital had the following affiliates:

- **Avista Development** (100% ownership by Avista Capital)
- **Trove** (26.8% ownership by Avista Development, Inc.)
- **Mind to Market, LLC** (36% ownership by Avista Development, Inc.)
- **Pivotal Investment Partners I, L.P.** (30.37% ownership by Avista Northwest Resources, LLC)
- **Lumen BioScience, Inc.** (24.85% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.19% ownership by Avista Development, Inc.)
- **The Dragon Group, LLC** (10% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (8.41% ownership by Avista Development, Inc.)
- **Toolbox, LLC** (9.52% ownership by Avista Development, Inc.)

- **Kick Start II LLC** (7.68% ownership by Avista Development, Inc.)
- **Kick Start III LLC** (5.68% ownership by Avista Development, Inc.)
- **Safeguard Equipment, Inc.** (5.32% ownership by Avista Development, Inc.)
- **Energy Impact Fund** (4.71% ownership by Avista Development, Inc.)
- **LevelTen Energy, Inc.** (2.5% ownership by Avista Development, Inc.)
- **EnerTech II** (2.24% ownership by Avista Development, Inc.)
- **Spirae** (.9% ownership by Avista Development, Inc.)
- **Rohinni** (0.87% ownership by Avista Development, Inc.)

As of December 31, 2018, Salix had the following affiliates:

- **Plum Energy** (24.80% ownership by Salix, Inc.)

II. TRANSACTIONS BETWEEN AVISTA AND SUBSIDIARIES AND AFFILIATES

1. Transactions with subsidiaries and affiliates totaling less than \$100,000 for the reporting period ended December 31, 2018:

Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Washington Amount
(2) Steam Plant Square, LLC	107	CWIP	\$ 29,700	\$ 20,373
(2) Steam Plant Square, LLC	931	Rents	\$ 67,925	\$ 47,639
(4) Safeguard Business Systems	921	Office Supplies & Expenses	\$ 253	\$ 177
(4) Steam Plant Grill	107	CWIP	\$ 1,264	\$ 867
(2) Steam Plant Kitchen & Brewery	921	Office Supplies & Expenses	\$ 2,123	\$ 1,489
(4) Steam Plant Kitchen & Brewery	930	Miscellaneous General	\$ 2,425	\$ 1,701

2. Transactions with subsidiaries and affiliates totaling or exceeding \$100,000 for the reporting period ended December 31, 2018:

Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Washington Amount
(1) Avista Capital II (Trust)	427	Interest Exp.	\$ 1,221,268	\$ -
(3) Spirae, LLC	107	CWIP	\$ 563,616	\$ 563,616
(4) Salix, Inc.	146	Accts Rec.	\$ 424,757	\$ -
(4) Avista Development, Inc.	146	Accts Rec.	\$ 109,789	\$ -
(4) Avista Capital, Inc	146	Accts Rec.	\$ 102,190	\$ -

See descriptions below, Section II. 2. (b), pages 5 through 8.

(a) Financial Statements:

A Balance Sheet and Income Statement for the subsidiaries listed above whose transactions exceeded \$100,000 is included as **Attachment 3**. See descriptions below in section II.2 (b). Please note that Attachment 3 is CONFIDENTIAL PER WAC 480-07-160.

(b) Description of Services or Transactions:

(1) Avista Capital II (Trust) Expenses

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with principle amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II then issued to investors \$50.0 million of Preferred Trust Securities and also issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of the Preferred Trust Securities. In the end, customers are paying for the \$40.0 million (\$51.5 - \$1.5 - \$10.0) of Floating Rate Junior Subordinated Deferrable Interest Debentures (debt). The current interest rate on this debt is 2.062% and matures June 1, 2037. The associated interest charges for the trust carried on Avista's books for 2018 totaled \$1,221,268 and were recorded in FERC Account No. 427670 (interest expense). There are no other costs associated with this trust.

(2) Steam Plant Square, LLC Lease

Avista Utilities leases office space (two leases under separate Multi-Tenant Lease Agreements) from Steam Plant Square, LLC. For the first lease (suite 201/202), Avista Corporation assumed a lease in May 2003 from Avista Capital, Inc. that was renewed May 1, 2010. The basic terms of this lease (i.e. square footage, monthly rents, etc.) remained the same. A copy of the lease agreement was provided to the Commission in Docket No. UE-110067. Lease payments for this space during 2018 was recorded to FERC Account No. 931 (Rents) in the amount of \$67,925, Washington's share of this expense is \$47,639.

The second space was leased in August 2010 (suites 211). A copy of the lease agreement was provided to the Commission in Docket No. UE-101859. Payments associated with this lease were recorded in 2018 in the amount of \$29,700 in FERC Account No. 107 (CWIP),

Washington's share of this expense is \$20,373. This lease was replaced effective January 1, 2016 by a new lease with essentially the same contract terms, but for a more limited space requirement¹.

(3) Spirae, LLC

In April of 2016, Avista Capital, a wholly-owned subsidiary of Avista Corp., and the parent corporation of Avista's non-regulated subsidiary investments and operations, made an investment in Spirae, resulting in Avista Development's 10% ownership of Spirae.

Spirae is a technology company that provides software, hardware, and services to connect distributed energy resources to a utility distribution system to maximize customer benefits while ensuring effective operation of the utility distribution system. Spirae was awarded a Professional Services Agreement to deploy their "Wave" product hardware and software, to allow Avista to operate the Turner Energy Storage Project in a microgrid, as well as determine the optimal economic application of that asset. A copy of the Professional Services Agreement was provided to the Commission in Docket No. UE-161056. Please refer to **Attachment 5** for the Spirae Professional Services Agreement.²

The offerings of Spirae provide for the effective operation of a microgrid, a subset of a utility distribution system, in the event of a utility system disturbance or isolation from the larger grid. Spirae assists utilities in delivering new services to customers as well as to operate more efficiently. With new Distributed Energy Resources (DER) technologies becoming both technically and financially viable, the ability to manage a dynamic portfolio of distributed resources for utility, customer, and market applications will be critical for both utilities and consumers. This capability improves reliability for customers and improves resiliency of the grid. Spirae's business focus and business model relate to the development of new products, services, and technologies, and how those items can help integrate DER into the traditional grid.

¹ Avista filed a copy of the new lease with the Commission (Docket UG-160450). As stated in that filing, the only change between the old lease and the new lease a reduction in space and amount of rent.

² Prior to April 2016, Avista Development had no ownership in Spirae, LLC, and Spirae was therefore not an Affiliate.

(4) Non-Service Transactions Related to Avista Capital, Avista Development, Avista Energy, Salix, AEL&P, and AERC

Avista Corporation Corporate Services:

On a regular basis, general office employees of Avista Corporation spend time on corporate service support, such as accounting, federal income tax filing, planning, supplies, postage, legal, graphic services, etc. for subsidiaries. Their time is charged to suspense accounts (Deferred Debit Account No. 186), are loaded for benefits, and then established as a receivable (FERC Account No. 146) when billed to the subsidiary. If other resources are expended during the course of this work, such as travel or consulting services, these costs are also charged to suspense accounts and billed to the subsidiary.

All corporate services provided, and costs incurred, are direct billed to subsidiaries at cost. No additional margin or profit is included and no assets are allocated. Suspense and capture of Avista Corporation employee costs, which are then billed back to the subsidiary at cost, serve to reduce the utility expenses.

(c) Description of pricing basis or costing method for allocating costs, and amounts and accounts charged during the year:

Please see the individual descriptions in Section II. 2, pages 5 through 8. Services are provided at cost. Any charges allocated to Washington are allocated based on the Company's four-factor allocation methodology. (Please refer to **Attachment 6** for the allocation factors.)

(d) Inter-Company Loans:

Avista Corp / Avista Capital Note Payable / Receivable

During 2018, Avista Corp. recorded short-term note receivable to Avista Capital, Inc. The year-end note receivable amount at December 31, 2018 was \$31,659,207. The maximum note payable amount outstanding during the year, due to Avista Capital, was \$0. Total interest expense due from Avista Capital in 2018 was \$1,079,981.

According to the Cash Management Guidelines and Procedures filed with the Commission in August of 2018, investment/borrowing rates between Avista Corporation and Avista Capital that were in effect during 2018 were:

- a. Upon receiving appropriate approvals, excess Avista Capital cash may be invested with (loaned to) Avista Corp. at a rate equal to Avista Corp.'s avoided short-term borrowing cost, which is the short-term borrowing rate related to Avista Corp.'s credit facility (currently estimated at the one month LIBOR plus 77.5 basis points). The rate will be reset monthly with the LIBOR rate in effect on the second business day of each month.

At times Avista Corp may have no outstanding borrowings under the credit facility. If there are no outstanding borrowings under the credit facility, excess cash should be utilized to pay down borrowings on other short-term borrowing instruments (if any) and the borrowing rate should be adjusted to the avoided short-term borrowing rate applicable to the borrowings that were re-paid.

At times, Avista Corp may have no outstanding cash borrowings on the credit facility or other short-term borrowing facilities. If there are no cash borrowings under any facility, excess cash should be invested until the funds can be utilized.

- b. Avista Capital may borrow from Avista Corp. up to \$40MM, subject to board-approved limits, at a rate equal to at least the Alternate Base Rate (as defined in the credit facility), currently estimated at the Prime rate. This rate will be reset at such time as the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.

(e) Description of Parent Guaranteed Debt:

Avista Corporation does not guarantee debt of its subsidiaries. See Section III. Miscellaneous Agreements.

(f) Description of Activities of Subsidiaries:

See Section I. 3 on pages 2 through 3.

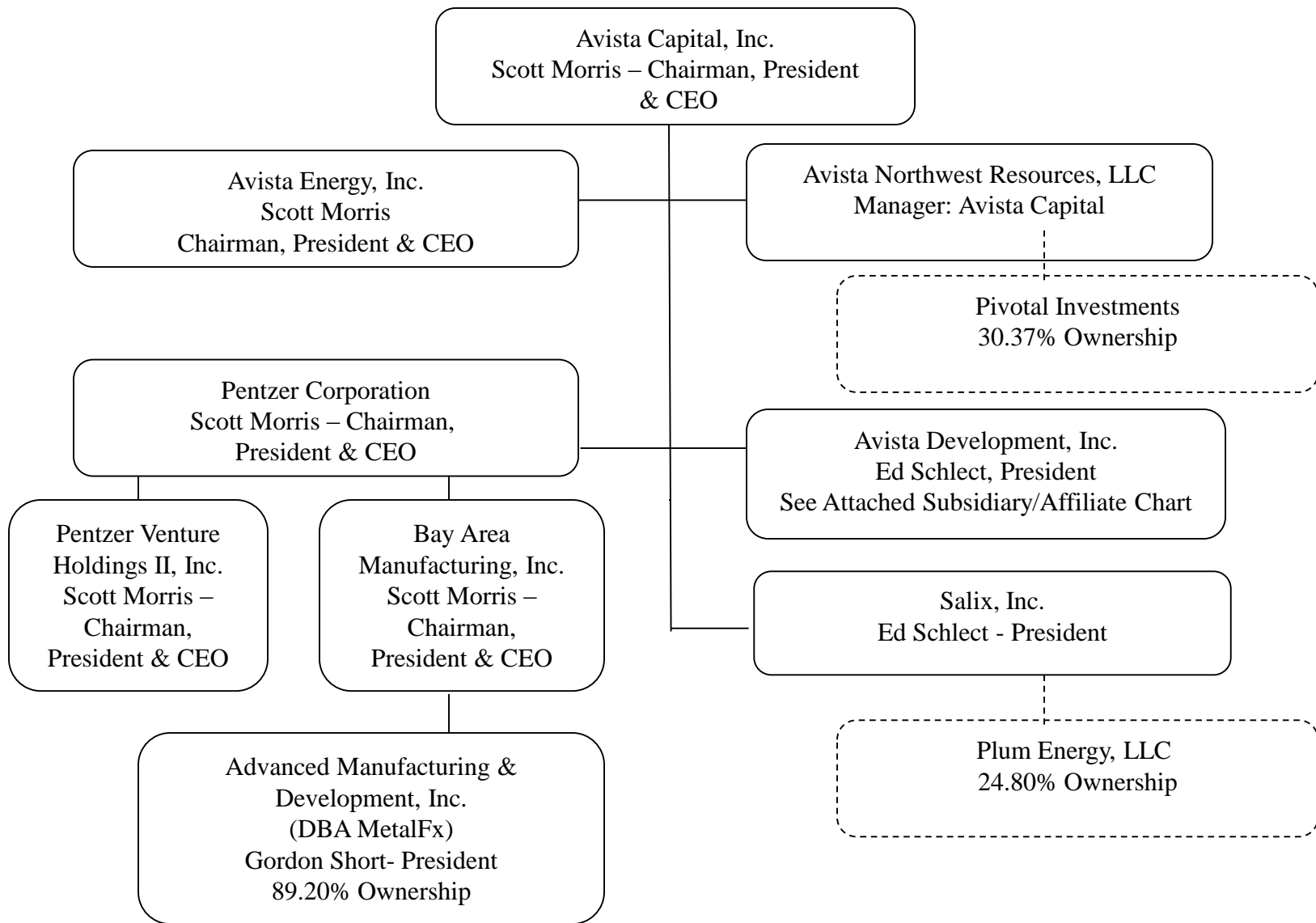
(g) List of all common officers and directors:

See Section I. 2 at page 1.

III. MISCELLANEOUS AGREEMENTS AND TRANSACTIONS

During 2018 there were no Miscellaneous Agreements or Transactions to report.

ATTACHMENT 1



Companies are wholly owned unless otherwise indicated. Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds.

Avista Development, Inc.
Ed Schlect, President

Courtyard Office Center, LLC
100% Ownership
Member: Avista Development
Manager: Latisha Hill

Steam Plant Square, LLC
100% Ownership
Members: Avista Development
Manager: Latisha Hill

South Landing Building A, LLC
32% Ownership
Members: Avista Development and
South Landing Investors, LLC

Steam Plant Brew Pub LLC (DBA Steam Plant
Kitchen and Brewery) 100% Ownership
Member: Avista Development
Manager: Latisha Hill

The Dragon Group, LLC (DBA Dragon Jacket)
10% Ownership

Safeguard Equipment, Inc.
5.32% Ownership

Lumen Bioscience, Inc.
24.85% Ownership

Kick Start II, LLC
7.68% Ownership

Trove Predictive Data Science, LLC
26.8% Ownership

Kick Start III, LLC
5.68% Ownership

Omnidian, Inc.
8.41% Ownership

Mind to Market, LLC
36% Ownership

Toolbox, LLC
9.52% Ownership

Open Energy Solutions, Inc.
24.19% Ownership

Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds, but does include companies within the funds where Avista's direct and indirect ownership exceeds 5%.

ATTACHMENT 2



Corporate Secretary Department
Current as of December 1, 2018

Annual Meeting Held in May of Each Year

Directors:

Erik J. Anderson	Scott H. Maw	R. John Taylor
Kristianne Blake	Scott L. Morris	Dennis P. Vermillion
Donald C. Burke	Marc F. Racicot	Janet D. Widmann
Rebecca (Becky) A. Klein	Heidi B. Stanley	

Officers:

Scott L. Morris	Chairman of the Board & Chief Executive Officer
Dennis P. Vermillion	President
Mark T. Thies	Senior Vice President, Chief Financial Officer & Treasurer
Marian M. Durkin	Senior Vice President, General Counsel, Corporate Secretary and Chief Compliance Officer
Karen S. Feltes	Senior Vice President & Chief HR Officer
Jason R. Thackston	Senior Vice President, Energy Resources & Environmental Compliance Officer
Bryan A. Cox	Vice President, Safety & HR Shared Services
Kevin J. Christie	Vice President, External Affairs & Chief Customer Officer
James M. Kensok	Vice President, Chief Information Officer & Chief Security Officer
Ryan L. Krasselt	Vice President, Controller & Principal Accounting Officer
David J. Meyer	Vice President & Chief Counsel for Regulatory & Governmental Affairs
Heather L. Rosentrater	Vice President, Energy Delivery
Edward D. Schlect Jr.	Vice President & Chief Strategy Officer
Don M. Falkner	Assistant Treasurer
Patrice K. Gorton	Assistant Treasurer
Jason Lang	Assistant Treasurer
Susan Y. Fleming	Assistant Corporate Secretary

**Corporate Governance/
Nominating Committee**

Donald C. Burke
R. John Taylor
Janet D. Widmann
Kristianne Blake – Chair

**Compensation & Organization
Committee**

Rebecca A. Klein
Scott H. Maw
R. John Taylor – Chair

Executive Committee

Kristianne Blake
Heidi B. Stanley
R. John Taylor
Scott L. Morris – Chair

Finance Committee

Scott H. Maw
Marc F. Racicot
Janet D. Widmann
Erik J. Anderson – Chair

Audit Committee

Kristianne Blake
Heidi B. Stanley
Donald C. Burke (financial expert) – Chair

**Environmental, Technology &
Operations Committee**

Erik J. Anderson
Marc F. Racicot
Heidi B. Stanley
Rebecca A. Klein – Chair

All Committees are comprised of independent Board members as defined under the rules of the NYSE, with the exception of the Executive Committee (not required to be independent). The Company was formed as The Washington Water Power Company in 1889 and changed its name to Avista Corp. on January 1, 1999.

ADVANCED MANUFACTURING & DEVELOPMENT, INC.

Doing business as METAL_{fx}

(A Subsidiary of Bay Area Manufacturing, Inc.)

(A California Corporation)

200 North Lenore Ave.

Willits, CA 95490

(707) 459-9451

Directors:

Marian M. Durkin

Scott L. Morris

Mark T. Thies

Officers:

Scott L. Morris

Gordon B. Short

Ryan L. Krasselt

Mark T. Thies

Marian M. Durkin

Henry Moss

Susan Y. Fleming

Jill Porterfield

Chairman of the Board

President & Chief Executive Officer

Vice President & Treasurer

Senior Vice President & Chief Financial Officer

Senior Vice President & Corporate Secretary

Senior Vice President

Assistant Corporate Secretary

Assistant Corporate Secretary

AJT MINING PROPERTIES, INC.

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tongard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Marian M. Durkin

Karen S. Feltes

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board

Bruce Howard

President

Connie Hulbert

Treasurer and Assistant Corporate Secretary

Christy Yearous

Vice President and Generation Engineer

Debbie Driscoll

Corporate Secretary

ALASKA ELECTRIC LIGHT AND POWER COMPANY

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Marian M. Durkin

Karen S. Feltes

Connie Hulbert

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board

Connie Hulbert

President, General Manager

Brandon Cullum

Vice President, Chief Financial Officer and Treasurer

Christy Yearous

Vice President, Generation Engineer

Debbie Driscoll

Vice President, Director of Consumer Affairs and Corporate Secretary

Eric Eriksen

Vice President, Transmission and Distribution Engineer

Rod Ahlbrandt

Vice President, Director of Information Technology and Revenue Metering

Alec Mesdag

Vice President, Director of Energy Services

Oksana Midgett

Assistant Treasurer, Controller

Steve Vorderbruggen

Assistant Treasurer, Assistant Generation Engineer – Electrical

Bryan Farrell

Assistant Treasurer, Assistant Generation Engineer – Mechanical

Darrell Wetherall

Assistant Corporate Secretary, Assistant Transmission and Distribution Engineer

Stuart Stephens

Assistant Corporate Secretary, Assistant Director of Information Technology and Revenue Metering

ALASKA ENERGY AND RESOURCES COMPANY

(A Subsidiary of Avista Corp.)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Marian M. Durkin

Karen S. Feltes

Scott L. Morris

Mark T. Thies

Dennis P. Vermillion

Officers:

Scott L. Morris

Chairman of the Board

Dennis P. Vermillion

President

Connie Hulbert

Vice President

Brandon Cullum

Treasurer

Marian M. Durkin

Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Debbie Driscoll

Assistant Corporate Secretary

Current as of May 8, 2018

AVISTA CAPITAL, INC.

(A Subsidiary of Avista Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Marian M. Durkin

Scott L. Morris

Mark T. Thies

Officers:

Scott L. Morris

Mark T. Thies

Marian M. Durkin

Ryan L. Krasselt

Susan Y. Fleming

Don M. Falkner

Chairman of the Board, President & CEO

Senior Vice President, Chief Financial Officer & Treasurer

Senior Vice President & Corporate Secretary

Vice President

Assistant Corporate Secretary

Assistant Treasurer

The Company was formed as Avista Corp. before changing its name to Avista Capital on August 17, 1998.

AVISTA DEVELOPMENT, INC.

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Marian M. Durkin

Scott L. Morris

Mark T. Thies

Officers:

Scott L. Morris

Chairman of the Board and CEO

Edward D. Schlect Jr.

President

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Dennis P. Vermillion

Senior Vice President & Environmental Compliance Officer

Latisha Hill

Senior Vice President

Susan Y. Fleming

Assistant Corporate Secretary

Don M. Falkner

Assistant Treasurer

The Company was formed as WP Finance Co. before changing its name to Avista Development. Pentzer Development, Inc. and Washington Irrigation & Development Company merged with and into Avista Development in October 1998.

AVISTA ENERGY, INC. (This Company is scheduled to be dissolved after August 2019)

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane WA 99202

(509) 489-0500

Directors:

Marian M. Durkin

Scott L. Morris

Mark T. Thies

Officers:

Scott L. Morris

Chairman of the Board, President & CEO

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Tracy Van Orden

Controller

Susan Y. Fleming

Assistant Corporate Secretary

Don M. Falkner

Assistant Treasurer

The Company was formed as WWP Resource Services, Inc., before becoming Avista Energy.

AVISTA NORTHWEST RESOURCES, LLC

(An Affiliate of Avista Capital)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Member:

Avista Capital

Officers (Managers):

Scott L. Morris

President & Chief Executive Officer

Mark T. Thies

Senior Vice President & Chief Financial Officer

Ryan L. Krasselt

Vice President & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Most of our LLC's do not have officers. This particular one was formed with officers as the managers.

Current as of May 8, 2018

BAY AREA MANUFACTURING, INC.

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Marian M. Durkin

Scott L. Morris

Mark T. Thies

Officers:

Scott L. Morris

Mark T. Thies

Marian M. Durkin

Susan Y. Fleming

Don M. Falkner

Chairman, President & Chief Executive Officer

Senior Vice President, Chief Financial Officer & Treasurer

Senior Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

Current as of August 1, 2016

COURTYARD OFFICE CENTER, LLC

(An Affiliate of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Member:

Avista Development, Inc.

Manager

Latisha Hill

PENTZER CORPORATION

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Scott L. Morris

Mark T. Thies

Jason Thackston

Officers:

Scott L. Morris

Mark T. Thies

Marian M. Durkin

Susan Y. Fleming

Don M. Falkner

Chairman, President & Chief Executive Officer

Senior Vice President, Chief Financial Officer & Treasurer

Senior Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

PENTZER VENTURE HOLDINGS II

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Scott L. Morris

Mark T. Thies

Jason R. Thackston

Officers:

Scott L. Morris

Mark T. Thies

Marian M. Durkin

Susan Y. Fleming

Don M. Falkner

Chairman, President & Chief Executive Officer

Senior Vice President, Chief Financial Officer & Treasurer

Senior Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

SALIX, INC.

(A Subsidiary of Avista Capital)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Marian M. Durkin

Scott L. Morris

Edward D. Schlect Jr

Mark T. Thies

Dennis P. Vermillion

Officers:

Edward D. Schlect Jr.

President

Mark T. Thies

Treasurer

Marian M. Durkin

Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

SNETTISHAM ELECTRIC COMPANY

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 780-2222

Directors:

Eric Eriksen

Connie Hulbert

Jason Thackston

Officers:

Christy Yearous

President

Connie Hulbert

Vice President

Eric Eriksen

Treasurer

Debbie Driscoll

Corporate Secretary

Current as of February 6, 2018

SOUTH LANDING BUILDING A, LLC

(An Affiliate of Avista Development, Inc. – 68% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

South Landing Investors, LLC

Development Manager

South Landing Investors, LLC

Current as of November 30, 2017

STEAM PLANT BREW PUB, LLC
Doing Business as Steam Plant Grill
(An Affiliate of Steam Plant Square, LLC)
1411 E. Mission Ave.
Spokane, WA 99202
(509) 489-0500

Members:

Avista Development, Inc.

Manager

Latisha Hill

STEAM PLANT SQUARE, LLC
(An Affiliate of Avista Capital, Inc.)
1411 E. Mission Ave.
Spokane, WA 99202
(509) 489-0500

Members:
Avista Development, Inc.

Manager
Latisha Hill

ATTACHMENT 3

REDACTED per WAC 480-07-160
Entire document is confidential

ATTACHMENT 4

REDACTED per WAC 480-07-160
Entire document is confidential

ATTACHMENT 5

REDACTED per WAC 480-07-160
Entire document is confidential

ATTACHMENT 6

RESULTS OF OPERATIONS			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	01-01-2018 thru 12-31-2018	384,977 100.000%	252,697 65.640%	132,280 34.360%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	24,820,767 100.000%	16,820,039 67.766%	8,000,728 32.234%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
		Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
		Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	0
		Adjustments		0	0	0	0
		Total		131,059,772	101,480,865	20,380,229	9,198,678
		Percentage		100.000%	77.431%	15.550%	7.019%
		Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
		Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
		Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	0
		Total		91,549,980	67,150,352	16,755,129	7,644,499
		Percentage		100.000%	73.348%	18.302%	8.350%
		Number of Customers at		729,596	382,273	245,616	101,707
		Percentage		100.000%	52.395%	33.665%	13.940%
		Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
		Percentage		100.000%	77.368%	14.679%	7.953%
		Total Percentages		400.000%	280.542%	82.196%	37.262%
		Average (CD AA)		100.000%	70.135%	20.549%	9.316%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,502,745	0	7,709,221 3,793,524
		Direct O & M Accts 901 - 935		15,449,456	0	10,353,713 5,095,743
		Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556 0
		Total		28,640,757	0	19,751,490 8,889,267
		Percentage		100.000%	0.000%	68.963% 31.037%
		Direct Labor Accts 500 - 894		13,255,885	0	9,295,618 3,960,267
		Direct Labor Accts 901 - 935		1,818,322	0	150,838 1,667,484
		Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581 0
		Total		18,803,788	0	13,176,037 5,627,751
		Percentage		100.000%	0.000%	70.071% 29.929%
		Number of Customers at		347,323	0	245,616 101,707
		Percentage		100.000%	0.000%	70.717% 29.283%
		Net Direct Plant		764,182,162	0	492,888,057 271,294,105
		Percentage		100.000%	0.000%	64.499% 35.501%
		Total Percentages		400.000%	0.000%	274.250% 125.750%
		Average (GD AA)		100.000%	0.000%	68.562% 31.438%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
9		Total Percentages		400.000%	310.861%	89.139%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2017 thru 12-31-2018	1,143,752,552	772,446,387	371,306,165	
				100.000%	67.536%	32.464%	
11		Book Depreciation Percent	01-01-2018 thru 12-31-2018	112,657,259	73,741,128	38,916,131	
				100.000%	65.456%	34.544%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2017 thru 12-31-2018	2,949,850,105 100.000%	1,962,509,211 66.529%	987,340,894 33.471%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2017 thru 12-31-2018	250,799,916 100.000%	167,491,612 66.783%	83,308,304 33.217%
14		Net Allocated Schedule M's - AMA Percent	01-01-2018 thru 12-31-2018	-98,667,256 100.000%	-63,455,966 64.313%	-35,211,290 35.687%
99	Input	Not Allocated		0.000%	0.000%	0.000%