

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-22 \_\_\_\_\_

DOCKET NO. UG-22 \_\_\_\_\_

EXH. EMA-4

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

| RESULTS OF OPERATIONS                      |       |  | Report ID:<br>E-ALL-12A    | AVISTA UTILITIES       |                       |                       |
|--|-------|--|----------------------------|------------------------|-----------------------|-----------------------|
| ELECTRIC ALLOCATION PERCENTAGES            |       |  |                            |                        |                       |                       |
| For Twelve Months Ended September 30, 2021 |       |  |                            |                        |                       |                       |
| Average of Monthly Averages Basis          |       |  |                            |                        |                       |                       |
| Basis                                      | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                 |
| 1  | Input | Production/Transmission Ratio                    | 01-01-2020 thru 12-31-2020 | 100.000%               | 65.540%               | 34.460%               |
| 2  | Input | Number of Customers - AMA<br>Percent             | 10-01-2020 thru 09-30-2021 | 401,108<br>100.000%    | 261,935<br>65.303%    | 139,173<br>34.697%    |
| 3  | E-OPS | Direct Distribution Operating Expense<br>Percent | 10-01-2020 thru 09-30-2021 | 29,174,020<br>100.000% | 18,571,411<br>63.657% | 10,602,609<br>36.343% |
|  | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2020 thru 12-31-2020 |                        |                       |                       |
|  |       | Direct O & M Accts 500 - 598                     |                            | 26,771,964             | 17,534,950            | 9,237,014             |
|  |       | Direct O & M Accts 901 - 935                     |                            | 38,424,540             | 26,734,086            | 11,690,454            |
|  |       | Total  |                            | 65,196,504             | 44,269,036            | 20,927,468            |
|  |       | Percentage                                       |                            | 100.000%               | 67.901%               | 32.099%               |
|  |       | Direct Labor Accts 500 - 598                     |                            | 10,369,063             | 7,013,948             | 3,355,115             |
|  |       | Direct Labor Accts 901 - 935                     |                            | 6,634,320              | 4,858,691             | 1,775,629             |
|  |       | Total  |                            | 17,003,383             | 11,872,639            | 5,130,744             |
|  |       | Percentage                                       |                            | 100.000%               | 69.825%               | 30.175%               |
|  |       | Number of Customers                              |                            | 400,172                | 261,438               | 138,734               |
|  |       | Percentage                                       |                            | 100.000%               | 65.331%               | 34.669%               |
|  |       | Net Direct Plant                                 |                            | 1,404,000,304          | 982,886,440           | 421,113,864           |
|  |       | Percentage                                       |                            | 100.000%               | 70.006%               | 29.994%               |
| 4  |       | Total Percentages                                |                            | 400.000%               | 273.064%              | 126.936%              |
|  |       | Percent  |                            | 100.000%               | 68.266%               | 31.734%               |

|   |                                |
|---|--------------------------------|
| <b>RESULTS OF OPERATIONS</b>  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>  |                                |
| For Twelve Months Ended September 30, 2021<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System             | Washington         | Idaho             |                  |
|-------|-----|---|----------------------------|--------------------|--------------------|-------------------|------------------|
|       |     |   | 01-01-2020 thru 12-31-2020 | Total              | Electric           | Gas North         | Oregon Gas       |
| Input |     | Elec/Gas North/Oregon 4-Factor              |                            |                    |                    |                   |                  |
|       |     | Direct O & M Accts 500 - 894                |                            | 86,534,322         | 71,831,775         | 9,996,688         | 4,705,859        |
|       |     | Direct O & M Accts 901 - 935                |                            | 56,986,936         | 41,483,949         | 10,661,146        | 4,841,841        |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,344,411          | 3,666,556          | 1,677,855         | 0                |
|       |     | Adjustments                                 |                            | 0                  | 0                  | 0                 | 0                |
|       |     | <b>Total</b>                                |                            | <b>148,865,669</b> | <b>116,982,280</b> | <b>22,335,689</b> | <b>9,547,700</b> |
|       |     | Percentage                                  |                            | 100.000%           | 78.582%            | 15.004%           | 6.414%           |
|       |     | Direct Labor Accts 500 - 894                |                            | 58,107,051         | 43,787,244         | 9,876,450         | 4,443,357        |
|       |     | Direct Labor Accts 901 - 935                |                            | 25,672,539         | 18,836,884         | 3,371,196         | 3,464,459        |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 6,716,625          | 4,683,857          | 2,032,768         | 0                |
|       |     | <b>Total</b>                                |                            | <b>90,496,215</b>  | <b>67,307,985</b>  | <b>15,280,414</b> | <b>7,907,816</b> |
|       |     | Percentage                                  |                            | 100.000%           | 74.377%            | 16.885%           | 8.738%           |
|       |     | Number of Customers at                      |                            | 767,163            | 400,172            | 262,104           | 104,887          |
|       |     | Percentage                                  |                            | 100.000%           | 52.163%            | 34.165%           | 13.672%          |
|       |     | Net Direct Plant                            |                            | 4,005,991,635      | 2,999,209,274      | 670,088,277       | 336,694,084      |
|       |     | Percentage                                  |                            | 100.000%           | 74.868%            | 16.727%           | 8.405%           |
|       |     | <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>279.990%</b>    | <b>82.782%</b>    | <b>37.229%</b>   |
|       |     | Average (CD AA)                             |                            | 100.000%           | 69.998%            | 20.695%           | 9.307%           |

|   |                                |
|---|--------------------------------|
| <b>RESULTS OF OPERATIONS</b>  | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b><br>For Twelve Months Ended September 30, 2021<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System            | Washington    | Idaho             |                  |
|-------|-----|---|----------------------------|-------------------|---------------|-------------------|------------------|
| Input |     | Gas North/Oregon 4-Factor                   | 01-01-2020 thru 12-31-2020 | Total             | Electric      | Gas North         | Oregon Gas       |
|       |     | Direct O & M Accts 500 - 894                |                            | 13,741,953        | 0             | 9,343,552         | 4,398,401        |
|       |     | Direct O & M Accts 901 - 935                |                            | 15,267,063        | 0             | 10,498,905        | 4,768,158        |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,677,855         | 0             | 1,677,855         | 0                |
|       |     | <b>Total</b>                                |                            | <b>30,686,871</b> | <b>0</b>      | <b>21,520,312</b> | <b>9,166,559</b> |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 70.129%           | 29.871%          |
|       |     | Direct Labor Accts 500 - 894                |                            | 9,747,473         | 0             | 6,722,886         | 3,024,587        |
|       |     | Direct Labor Accts 901 - 935                |                            | 4,242,868         | 0             | 2,092,490         | 2,150,378        |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 2,032,768         | 0             | 2,032,768         | 0                |
|       |     | <b>Total</b>                                |                            | <b>16,023,109</b> | <b>0</b>      | <b>10,848,144</b> | <b>5,174,965</b> |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 67.703%           | 32.297%          |
|       |     | Number of Customers at                      |                            | 366,991           | 0             | 262,104           | 104,887          |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 71.420%           | 28.580%          |
|       |     | Net Direct Plant                            |                            | 988,383,327       | 0             | 653,112,453       | 335,270,874      |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 66.079%           | 33.921%          |
|       |     | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>275.330%</b>   | <b>124.670%</b>  |
|       |     | Average (GD AA)                             |                            | 100.000%          | 0.000%        | 68.833%           | 31.167%          |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-ALL-12A</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>  |                                |
| For Twelve Months Ended September 30, 2021<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Basis | Ref   | Description                           | Based on Data from:        | System        | Washington    | Idaho       |            |
|-------|-------|---------------------------------------|----------------------------|---------------|---------------|-------------|------------|
|       | Input | Elec/Gas North 4-Factor               | 01-01-2020 thru 12-31-2020 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894          |                            | 81,838,442    | 71,831,775    | 10,006,667  | 0          |
|       |       | Direct O & M Accts 901 - 935          |                            | 52,145,717    | 41,483,949    | 10,661,768  | 0          |
|       |       | Adjustments                           |                            | 0             | 0             | 0           | 0          |
|       |       | Total                                 |                            | 133,984,159   | 113,315,724   | 20,668,435  | 0          |
|       |       | Percentage                            |                            | 100.000%      | 84.574%       | 15.426%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894          |                            | 53,666,504    | 43,787,244    | 9,879,260   | 0          |
|       |       | Direct Labor Accts 901 - 935          |                            | 22,719,227    | 18,836,884    | 3,882,343   | 0          |
|       |       | Total                                 |                            | 76,385,731    | 62,624,128    | 13,761,603  | 0          |
|       |       | Percentage                            |                            | 100.000%      | 81.984%       | 18.016%     | 0.000%     |
|       |       | Number of Customers at                |                            | 662,276       | 400,172       | 262,104     | 0          |
|       |       | Percentage                            |                            | 100.000%      | 60.424%       | 39.576%     | 0.000%     |
|       |       | Net Direct Plant                      |                            | 3,605,436,980 | 2,952,324,527 | 653,112,453 | 0          |
|       |       | Percentage                            |                            | 100.000%      | 81.885%       | 18.115%     | 0.000%     |
|       |       | Total Percentages                     |                            | 400.000%      | 308.867%      | 91.133%     | 0.000%     |
| 9     |       | Average (CD AN/ID/WA)                 |                            | 100.000%      | 77.218%       | 22.782%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant - AMA | 09-01-2020 thru 09-30-2021 | 1,363,586,533 | 943,592,834   | 419,993,699 |            |
|       |       | Percent                               |                            | 100.000%      | 69.199%       | 30.801%     |            |
| 11    |       | Book Depreciation                     | 10-01-2020 thru 09-30-2021 | 137,887,276   | 92,024,573    | 45,862,703  |            |
|       |       | Percent                               |                            | 100.000%      | 66.739%       | 33.261%     |            |

| RESULTS OF OPERATIONS                      |       |  | Report ID:<br>E-ALL-12A    | AVISTA UTILITIES          |                          |                          |
|--|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| ELECTRIC ALLOCATION PERCENTAGES            |       |  |                            |                           |                          |                          |
| For Twelve Months Ended September 30, 2021 |       |  |                            |                           |                          |                          |
| Average of Monthly Averages Basis          |       |  |                            |                           |                          |                          |
| Basis                                      | Ref   | Description  | Based on Data from:        | System                    | Washington               | Idaho                    |
| 12   |       | Net Electric Plant (before ADFIT) - AMA<br>Percent | 09-01-2020 thru 09-30-2021 | 3,294,743,920<br>100.000% | 2,225,913,805<br>67.560% | 1,068,830,115<br>32.440% |
| 13   | E-PLT | Net Electric General Plant - AMA<br>Percent        | 09-01-2020 thru 09-30-2021 | 285,679,299<br>100.000%   | 195,538,211<br>68.447%   | 90,141,088<br>31.553%    |
| 14   |       | Net Allocated Schedule M's - AMA<br>Percent        | 10-01-2020 thru 09-30-2021 | -160,359,111<br>100.000%  | -108,917,210<br>67.921%  | -51,441,901<br>32.079%   |
| 99   | Input | Not Allocated                                      |                            | 0.000%                    | 0.000%                   | 0.000%                   |

| RESULTS OF OPERATIONS                      |       |  | Report ID:<br>G-ALL-12A    | AVISTA UTILITIES               |                               |                              |
|--|-------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|
| GAS ALLOCATION PERCENTAGES                 |       |  |                            |                                |                               |                              |
| For Twelve Months Ended September 30, 2021 |       |  |                            |                                |                               |                              |
| Average of Monthly Averages Basis          |       |  |                            |                                |                               |                              |
| Basis                                      | Ref   | Description                                      | Based on Data from:        | System                         | Washington                    | Idaho                        |
| 1  | Input | System Contract Demand                           | 01-01-2017 thru 12-31-2019 | <b>100.000%</b>                | <b>68.810%</b>                | <b>31.190%</b>               |
| 2  | Input | Number of Customers - AMA<br>Percent             | 10-01-2020 thru 09-30-2021 | 262,989<br><b>100.000%</b>     | 173,253<br><b>65.878%</b>     | 89,736<br><b>34.122%</b>     |
| 3  | G-OPS | Direct Distribution Operating Expense<br>Percent | 10-01-2020 thru 09-30-2021 | 12,707,169<br><b>100.000%</b>  | 9,419,946<br><b>74.131%</b>   | 3,287,223<br><b>25.869%</b>  |
|  | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2020 thru 12-31-2020 |                                |                               |                              |
|  |       | Direct O & M Accounts 798 - 894                  |                            | 6,240,356                      | 4,451,155                     | 1,789,201                    |
|  |       | Direct O & M Accounts 901 - 935                  |                            | 11,531,974                     | 9,682,156                     | 1,849,818                    |
|  |       | Total  |                            | 17,772,330                     | 14,133,311                    | 3,639,019                    |
|  |       | Percentage                                       |                            | 100.000%                       | 79.524%                       | 20.476%                      |
|  |       | Direct Labor                                     |                            |                                |                               |                              |
|  |       | Amount: Accounts 798 - 894                       |                            | 6,008,749                      | 4,535,933                     | 1,472,816                    |
|  |       | Amount: Accounts 901 - 935                       |                            | 3,597,722                      | 2,764,615                     | 833,107                      |
|  |       | Total  |                            | 9,606,471                      | 7,300,548                     | 2,305,923                    |
|  |       | Percentage                                       |                            | 100.000%                       | 75.996%                       | 24.004%                      |
|  |       | Total Number of Customers                        |                            | 262,104                        | 172,852                       | 89,252                       |
|  |       | Percentage                                       |                            | 100.000%                       | 65.948%                       | 34.052%                      |
|  |       | Total Direct Plant                               |                            | 632,197,496                    | 443,747,723                   | 188,449,773                  |
|  |       | Percentage                                       |                            | 100.000%                       | 70.191%                       | 29.809%                      |
| 4  |       | Total Four Factor Allocators<br>Percent          |                            | 400.000%<br><b>100.000%</b>    | 291.660%<br><b>72.915%</b>    | 108.340%<br><b>27.085%</b>   |
| 6  | Input | Actual Therms Purchased<br>Percent               | 10-01-2020 thru 09-30-2021 | 284,225,065<br><b>100.000%</b> | 191,095,893<br><b>67.234%</b> | 93,129,172<br><b>32.766%</b> |

|   |                                |
|---|--------------------------------|
| <b>RESULTS OF OPERATIONS</b>  | Report ID:<br><b>G-ALL-12A</b> |
| <b>GAS ALLOCATION PERCENTAGES</b>   |                                |
| For Twelve Months Ended September 30, 2021<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Input                                       | 01-01-2020 thru 12-31-2020 | Total              | Electric           | Gas North         | Oregon Gas       |
|---|----------------------------|--------------------|--------------------|-------------------|------------------|
| Elec/Gas North/Oregon 4-Factor              |                            |                    |                    |                   |                  |
| Direct O & M Accts 500 - 894                |                            | 86,534,322         | 71,831,775         | 9,996,688         | 4,705,859        |
| Direct O & M Accts 901 - 935                |                            | 56,986,936         | 41,483,949         | 10,661,146        | 4,841,841        |
| Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,344,411          | 3,666,556          | 1,677,855         | XXXXXX           |
| Adjustments                                 |                            | 0                  |                    |                   |                  |
| <b>Total</b>                                |                            | <b>148,865,669</b> | <b>116,982,280</b> | <b>22,335,689</b> | <b>9,547,700</b> |
| <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>78.582%</b>     | <b>15.004%</b>    | <b>6.414%</b>    |
|   |                            |                    |                    |                   |                  |
| Direct Labor Accts 500 - 894                |                            | 58,107,051         | 43,787,244         | 9,876,450         | 4,443,357        |
| Direct Labor Accts 901 - 935                |                            | 25,672,539         | 18,836,884         | 3,371,196         | 3,464,459        |
| Direct Labor Accts 901 - 905 Utility 9 Only |                            | 6,716,625          | 4,683,857          | 2,032,768         | XXXXXX           |
| <b>Total</b>                                |                            | <b>90,496,215</b>  | <b>67,307,985</b>  | <b>15,280,414</b> | <b>7,907,816</b> |
| <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>74.377%</b>     | <b>16.885%</b>    | <b>8.738%</b>    |
|   |                            |                    |                    |                   |                  |
| Number of Customers at                      |                            | 767,163            | 400,172            | 262,104           | 104,887          |
| <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>52.163%</b>     | <b>34.165%</b>    | <b>13.672%</b>   |
|   |                            |                    |                    |                   |                  |
| Net Direct Plant                            |                            | 4,005,991,635      | 2,999,209,274      | 670,088,277       | 336,694,084      |
| <b>Percentage</b>                           |                            | <b>100.000%</b>    | <b>74.868%</b>     | <b>16.727%</b>    | <b>8.405%</b>    |
|   |                            |                    |                    |                   |                  |
| <b>Total Percentages</b>                    |                            | <b>400.000%</b>    | <b>279.990%</b>    | <b>82.781%</b>    | <b>37.229%</b>   |
| <b>Average (CD AA)</b>                      |                            | <b>100.000%</b>    | <b>69.998%</b>     | <b>20.695%</b>    | <b>9.307%</b>    |



|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-ALL-12A</b> |
| <b>GAS ALLOCATION PERCENTAGES</b>   |                                |
| For Twelve Months Ended September 30, 2021<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor                   | 01-01-2020 thru 12-31-2020 | Total             | Electric      | Gas North         | Oregon Gas       |
|-------|---|----------------------------|-------------------|---------------|-------------------|------------------|
|       | Direct O & M Accts 580 - 894                |                            | 13,741,953        | 0             | 9,343,552         | 4,398,401        |
|       | Direct O & M Accts 901 - 935                |                            | 15,267,063        | 0             | 10,498,905        | 4,768,158        |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,677,855         | 0             | 1,677,855         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>30,686,871</b> | <b>0</b>      | <b>21,520,312</b> | <b>9,166,559</b> |
|       | Percentage                                  |                            | 100.000%          | 0.000%        | 70.129%           | 29.871%          |
|       | Direct Labor Accts 580 - 894                |                            | 9,747,473         | 0             | 6,722,886         | 3,024,587        |
|       | Direct Labor Accts 901 - 935                |                            | 4,242,868         | 0             | 2,092,490         | 2,150,378        |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 2,032,768         | 0             | 2,032,768         | XXXXXX           |
|       | <b>Total</b>                                |                            | <b>16,023,109</b> | <b>0</b>      | <b>10,848,144</b> | <b>5,174,965</b> |
|       | Percentage                                  |                            | 100.000%          | 0.000%        | 67.703%           | 32.297%          |
|       | Number of Customers at                      |                            | 366,991           | 0             | 262,104           | 104,887          |
|       | Percentage                                  |                            | 100.000%          | 0.000%        | 71.420%           | 28.580%          |
|       | Net Direct Plant                            |                            | 988,383,327       | 0             | 653,112,453       | 335,270,874      |
|       | Percentage                                  |                            | 100.000%          | 0.000%        | 66.079%           | 33.921%          |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>275.330%</b>   | <b>124.670%</b>  |
|       | <b>Average (GD AA)</b>                      |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>68.833%</b>    | <b>31.167%</b>   |

| RESULTS OF OPERATIONS                      |                                    | Report ID:<br>G-ALL-12A    | AVISTA UTILITIES |                |                |               |
|--|------------------------------------|----------------------------|------------------|----------------|----------------|---------------|
| GAS ALLOCATION PERCENTAGES                 |                                    |                            | Total            | Electric       | Gas North      | Oregon Gas    |
| For Twelve Months Ended September 30, 2021 |                                    |                            |                  |                |                |               |
| Average of Monthly Averages Basis          |                                    |                            |                  |                |                |               |
| Input                                      | Elec/Gas North 4-Factor            | 01-01-2020 thru 12-31-2020 |                  |                |                |               |
|  | Direct O & M Accts 580 - 894       |                            | 81,838,442       | 71,831,775     | 10,006,667     | 0             |
|  | Direct O & M Accts 901 - 935       |                            | 52,145,717       | 41,483,949     | 10,661,768     | 0             |
|  | Adjustments                        |                            | 0                | 0              | 0              | 0             |
|  | Total                              |                            | 133,984,159      | 113,315,724    | 20,668,435     | 0             |
|  | Percentage                         |                            | 100.000%         | 84.574%        | 15.426%        | 0.000%        |
|  | Direct Labor Accts 580 - 894       |                            | 53,666,504       | 43,787,244     | 9,879,260      | 0             |
|  | Direct Labor Accts 901 - 935       |                            | 22,719,227       | 18,836,884     | 3,882,343      | 0             |
|  | Total                              |                            | 76,385,731       | 62,624,128     | 13,761,603     | 0             |
|  | Percentage                         |                            | 100.000%         | 81.984%        | 18.016%        | 0.000%        |
|  | Number of Customers at             |                            | 662,276          | 400,172        | 262,104        | 0             |
|  | Percentage                         |                            | 100.000%         | 60.424%        | 39.576%        | 0.000%        |
|  | Net Direct Plant                   |                            | 3,605,436,980    | 2,952,324,527  | 653,112,453    | 0             |
|  | Percentage                         |                            | 100.000%         | 81.885%        | 18.115%        | 0.000%        |
|  | Total Percentages                  |                            | 400.000%         | 308.867%       | 91.133%        | 0.000%        |
| 9  | Average (CD AN/ID/WA)              |                            | <b>100.000%</b>  | <b>77.218%</b> | <b>22.782%</b> | <b>0.000%</b> |
| JP   | Gas North/Oregon JP Factor %       | 01-01-2020 thru 12-31-2020 | 100.000%         | 0.000%         | 90.350%        | 9.650%        |
| 10   | Actual Annual Throughput           | 01-01-2020 thru 12-31-2020 | 270,243,583      | 182,423,301    | 87,820,282     |               |
|  | Percent                            |                            | <b>100.000%</b>  | <b>67.503%</b> | <b>32.497%</b> |               |
| 11   | Book Depreciation                  | 10-01-2020 thru 09-30-2021 | 28,306,362       | 20,146,383     | 8,159,979      |               |
|  | Percent                            |                            | <b>100.000%</b>  | <b>71.173%</b> | <b>28.827%</b> |               |
| 12   | Net Gas Plant (before ADFIT) - AMA | 09-01-2020 thru 09-30-2021 | 756,360,264      | 535,707,429    | 220,652,835    |               |
|  | Percent                            |                            | <b>100.000%</b>  | <b>70.827%</b> | <b>29.173%</b> |               |
| 13   | G-PLT Net Gas General Plant - AMA  | 09-01-2020 thru 09-30-2021 | 97,845,997       | 79,251,975     | 18,594,022     |               |
|  | Percent                            |                            | <b>100.000%</b>  | <b>80.997%</b> | <b>19.003%</b> |               |
| 14   | Net Allocated Schedule M's - AMA   | 10-01-2020 thru 09-30-2021 | -58,446,722      | -41,131,071    | -17,315,651    |               |
|  | Percent                            |                            | <b>100.000%</b>  | <b>70.374%</b> | <b>29.626%</b> |               |
| 99   | Input Not Allocated                |                            | 0.000%           | 0.000%         | 0.000%         |               |

AVISTA  
ALLOCATION FACTORS  
NOTES 7, 8 & 9  
SERVICE ALLOCATION FACTORS  
NOTE 4 (ELECTRIC AND NATURAL GAS)  
JURISDICTION ALLOCATION FACTORS

For the Twelve Months Ended December 31, 2020

For the Twelve Months Ended December 31, 2020

|              |     |  | CD         |           |         |           | ED          |            |    |             | GD          |    |             |            |           |    |
|--------------|-----|--|------------|-----------|---------|-----------|-------------|------------|----|-------------|-------------|----|-------------|------------|-----------|----|
|              |     |  | AA         | AN        | ID      | WA        | AN          | ID         | MT | WA          | AA          | AN | AS          | ID         | OR        | WA |
| ED Non-Labor | A&G |  | 34,003,873 | 1,236,272 | 503,103 | 1,927,181 | 5,489,693   | 11,187,351 | 0  | 24,806,905  |             |    |             |            |           |    |
| ED Non-Labor | O&M |  |            |           |         |           | 45,059,811  | 9,237,014  |    | 17,534,950  |             |    |             |            |           |    |
| ED Non-Labor | PS  |  |            |           |         |           | 258,889,089 | 8,622,721  |    | (3,404,091) |             |    |             |            |           |    |
| ED Labor     | A&G |  | 47,367,270 | 1,365,481 | 786,517 | 2,531,859 | 15,520,940  | 989,112    | 0  | 2,326,832   |             |    |             |            |           |    |
| ED Labor     | O&M |  |            |           |         |           | 28,076,578  | 3,355,115  |    | 7,013,948   |             |    |             |            |           |    |
| ED Labor     | PS  |  |            |           |         |           | 5,341,603   |            |    |             |             |    |             |            |           |    |
| GN Non-Labor | A&G |  | 11,043,544 | 631,269   | 226,065 | 820,521   |             |            |    | 162,863     | 13,517      |    | 1,623,753   |            | 8,861,635 |    |
| GN Non-Labor | O&M |  |            |           |         |           |             |            |    | 663,115     | 3,103,196   |    | 1,789,201   |            | 4,451,155 |    |
| GN Non-Labor | PS  |  |            |           |         |           |             |            |    | 813         | 137,641,013 |    | (3,676,550) |            | (658,777) |    |
| GN Labor     | A&G |  | 15,818,041 | 527,536   | 354,895 | 1,150,337 |             |            |    | 1,789,853   | 272,416     |    | 478,212     |            | 1,614,278 |    |
| GN Labor     | O&M |  |            |           |         |           |             |            |    | 3,156,374   | 714,137     |    | 1,472,816   |            | 4,535,933 |    |
| GN Labor     | PS  |  |            |           |         |           |             |            |    |             |             |    |             |            |           |    |
| GS Non-Labor | A&G |  | 4,852,128  |           |         |           |             |            |    | 73,061      |             | 46 |             | 4,768,112  |           |    |
| GS Non-Labor | O&M |  |            |           |         |           |             |            |    | 297,479     |             |    |             | 4,398,401  |           |    |
| GS Non-Labor | PS  |  |            |           |         |           |             |            |    | 365         |             |    |             | 68,851,078 |           |    |
| GS Labor     | A&G |  | 6,920,504  |           |         |           |             |            |    | 802,934     |             | 0  |             | 2,150,378  |           |    |
| GS Labor     | O&M |  |            |           |         |           |             |            |    | 1,415,960   |             |    |             | 3,024,587  |           |    |
| GS Labor     | PS  |  |            |           |         |           |             |            |    |             |             |    |             |            |           |    |

| Reconcile:      |             |
|-----------------|-------------|
| Total           | 825,905,321 |
| ED Non-Labor    | 529,769,127 |
| ED Labor        | 0           |
| GN Non-Labor    | 198,581,159 |
| GN Labor        | 0           |
| GS Non-Labor    | 97,555,034  |
| GS Labor        | 0           |
| Diff - rounding | 1           |

Avista Utilities  
 Plant for 4 Factor Allocations  
 Balances at December 31, 2020

|   | Electric             | Gas North          | Gas South          | CD AA (7)          | GD AA (8)        | CD AN/<br>ID/WA (9) | Total                |
|---|----------------------|--------------------|--------------------|--------------------|------------------|---------------------|----------------------|
| <b>Intangible Plant (1)</b>                         |                      |                    |                    |                    |                  |                     |                      |
| 301XXX Organization                                 |                      |                    |                    |                    |                  |                     |                      |
| 302XXX Franchises/Consents                          | 46,691,581           |                    |                    |                    |                  |                     | 46,691,581           |
| 182324/33/81 CDA Settlement                         | 38,042,768           |                    |                    |                    |                  |                     | 38,042,768           |
| 182325 CDA Lake IPA Fund                            | 2,000,000            |                    |                    |                    |                  |                     | 2,000,000            |
|   | <u>86,734,349</u>    |                    |                    |                    |                  |                     | <u>86,734,349</u>    |
| <b>Steam Production Plant (1)</b>                   |                      |                    |                    |                    |                  |                     |                      |
|   | 445,992,422          |                    |                    |                    |                  |                     | 445,992,422          |
| <b>Hydraulic Production Plant (1)</b>               |                      |                    |                    |                    |                  |                     |                      |
|   | 683,468,338          |                    |                    |                    |                  |                     | 683,468,338          |
| <b>Other Production Plant (1)</b>                   |                      |                    |                    |                    |                  |                     |                      |
|   | 310,532,435          |                    | 59,924             |                    |                  |                     | 310,592,359          |
| <b>Total Production Plant</b>                       |                      |                    |                    |                    |                  |                     |                      |
|   | <u>1,439,993,195</u> |                    | <u>59,924</u>      |                    |                  |                     | <u>1,440,053,119</u> |
| <b>Transmission Plant (1)</b>                       |                      |                    |                    |                    |                  |                     |                      |
|   | <u>862,610,942</u>   |                    |                    |                    |                  |                     | <u>862,610,942</u>   |
| <b>Underground Storage (1)</b>                      |                      |                    |                    |                    |                  |                     |                      |
|   |                      | 46,368,949         | 7,041,590          |                    |                  |                     | 53,410,539           |
| <b>Distribution Plant (1)</b>                       |                      |                    |                    |                    |                  |                     |                      |
|   | <u>1,972,056,855</u> | <u>836,118,366</u> | <u>448,323,674</u> |                    |                  |                     | <u>3,256,498,895</u> |
| <b>General Plant, Utility 0, 1 &amp; 2 Only (2)</b> |                      |                    |                    |                    |                  |                     |                      |
| 389XXX Land & Land Rights                           | 507,366              | 3,073,385          | 845,134            | 11,924,553         |                  | 1,990,400           | 18,340,838           |
| 390XXX Structures & Improvements                    | 10,633,574           | 25,995,320         | 3,897,544          | 128,673,086        |                  | 31,046,296          | 200,245,820          |
| 391XXX Office Furniture/Equipment                   | 1,994,049            | 138,651            | 12,109             | 79,062,334         | 318,502          | 6,066,672           | 87,592,317           |
| 392XXX Transportation Equipment                     | 52,860,149           | 14,718,141         | 4,423,237          | 7,383,457          | 97,188           | 7,181,982           | 86,664,154           |
| 393XXX Stores Equipment                             | 387,400              | 64,472             | 20,792             |                    |                  | 5,027,373           | 5,500,037            |
| 394XXX Tools, Ship/Garage Equip.                    | 6,806,222            | 3,021,910          | 977,981            | 13,300,983         | 5,293,220        | 1,340,386           | 30,740,702           |
| 395XXX Laboratory Equipment                         | 1,898,296            | 173,448            | 18,586             | 1,610,416          | 205,171          |                     | 3,905,917            |
| 396XXX Power Operated Equipment                     | 30,984,424           | 4,323,945          | 43,834             | 528,479            |                  | 1,424,784           | 37,305,466           |
| 397XXX Communication Equipment                      | 47,845,193           | 1,055,997          | 1,043,949          | 72,326,788         | 513,020          | 18,011,386          | 140,796,333          |
| 398XXX Miscellaneous Equipment                      | 278,484              |                    | 2,367              | 684,408            |                  | 8,574               | 973,833              |
| Total   | <u>154,195,157</u>   | <u>52,565,269</u>  | <u>11,285,533</u>  | <u>315,494,504</u> | <u>6,427,101</u> | <u>72,097,853</u>   | <u>612,065,417</u>   |
| <b>Intangible Plant, Software Utility (3)</b>       |                      |                    |                    |                    |                  |                     |                      |
| 303000 Intangible Gas Plant                         | 10,777,637           | 1,794,115          | 406,156            | 6,222,637          |                  | 194,058             | 19,394,603           |
| 303100 Mainframe Software                           | 19,497,674           |                    |                    | 147,233,603        | 384,894          | 676,882             | 167,793,053          |
| 303110 PC Software                                  |                      |                    |                    |                    |                  |                     |                      |
| 303115 PC Software                                  |                      |                    |                    | 100,831,204        |                  |                     | 100,831,204          |
| 303120 PC Software - 12.5YR                         |                      |                    |                    | 29,062,741         |                  |                     | 29,062,741           |
| 303121 PC Software - AMI                            | 1,671,302            |                    |                    | 1,396,470          |                  | 18,520,501          | 21,588,273           |
| Total   | <u>31,946,613</u>    | <u>1,794,115</u>   | <u>406,156</u>     | <u>284,746,655</u> | <u>384,894</u>   | <u>19,391,441</u>   | <u>338,669,874</u>   |

- (1) From X-PLT-12E ROO Reports
- (2) From C-GPL-12E ROO Report
- (3) From C-IPL-12E ROO Report

|          |               |
|----------|---------------|
| Check:   |               |
| Total    | 6,650,043,135 |
| E-PLT    | 5,037,380,270 |
| G-PLT    | 1,087,638,028 |
| O-PLT    | 525,024,833   |
| Rounding |               |

Avista Utilities  
Plant for 4 Factor Allocations  
Accumulated Depreciation/Amortization  
Balances at December 31, 2020

|                                       | Electric           | Gas North          | Gas South          | CD AA (7)          | GD AA (8)        | CD AN/<br>ID/WA (9) | Total              |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------|--------------------|
| Accumulated Amortization (X-AAMT)     |                    |                    |                    |                    |                  |                     |                    |
| Production/Trans./Franchise/Misc      | 16,115,394         |                    |                    |                    |                  |                     | 16,115,394         |
| Distribution/Franchise/Misc           | 277,794            |                    |                    |                    |                  |                     | 277,794            |
| General Plant (Acct 303000)           |                    | 395,658            | 108,676            | 4,208,586          |                  | 125,954             | 4,838,874          |
| Misc IT Intangible Plant              | 8,389,634          |                    |                    | 118,372,219        | 86,343           | 8,512,004           | 135,360,200        |
| Underground Storage                   |                    |                    |                    |                    |                  |                     |                    |
| General Plant (Acct 390200 & 396200)  | 319,294            |                    |                    |                    |                  |                     | 319,294            |
|                                       | <u>25,102,116</u>  | <u>395,658</u>     | <u>108,676</u>     | <u>122,580,805</u> | <u>86,343</u>    | <u>8,637,958</u>    | <u>156,911,556</u> |
| Accum Amort Common Plant (X-ADEP-12E) |                    |                    |                    |                    |                  |                     |                    |
| Software (111X30/31/32)               |                    |                    |                    |                    |                  |                     |                    |
| Leasehold Improvements                |                    |                    |                    |                    |                  |                     |                    |
| Production Plant (X-ADEP-12E)         |                    |                    |                    |                    |                  |                     |                    |
| Steam Production Plant                | 329,271,545        |                    |                    |                    |                  |                     | 329,271,545        |
| Hydro Production Plant                | 158,587,535        |                    |                    |                    |                  |                     | 158,587,535        |
| Other Production Plant                | 149,037,239        |                    |                    |                    |                  |                     | 149,037,239        |
|                                       | <u>636,896,319</u> |                    |                    |                    |                  |                     | <u>636,896,319</u> |
| Transmission Plant (X-ADEP-12E)       | <u>241,150,858</u> |                    |                    |                    |                  |                     | <u>241,150,858</u> |
| Underground Storage (X-ADEP-12E)      |                    | <u>17,796,715</u>  | <u>1,395,102</u>   |                    |                  |                     | <u>19,191,817</u>  |
| Distribution Plant (X-ADEP-12E)       | <u>623,301,068</u> | <u>249,020,228</u> | <u>124,981,911</u> |                    |                  |                     | <u>997,303,207</u> |
| General Plant (X-ADEP-12E)            | <u>68,762,223</u>  | <u>16,521,645</u>  | <u>5,360,314</u>   | <u>83,569,865</u>  | <u>2,159,252</u> | <u>22,133,955</u>   | <u>198,507,254</u> |
|                                       | <u>68,762,223</u>  | <u>16,521,645</u>  | <u>5,360,314</u>   | <u>83,569,865</u>  | <u>2,159,252</u> | <u>22,133,955</u>   | <u>198,507,254</u> |

Check:  
Total 2,249,961,011  
X-ADEP 2,093,049,455  
X-AAMT 156,911,556  
Rounding

Avista Utilities  
Net Plant - Four Factor Allocations  
Balances at December 31, 2020

|  | Electric             | Gas North          | Oregon Gas         | Common<br>Electric &<br>Gas North<br>(CD AN/ID/WA) | Common<br>Gas North &<br>Oregon Gas<br>(GD AA ) | Common<br>All<br>(CD AA) | Total                |
|--|----------------------|--------------------|--------------------|--|---|--------------------------|----------------------|
| <b>Gross Plant</b>                             |                      |                    |                    |  |   |                          |                      |
| Intangible-Excluding Software                  | 86,734,349           |                    |                    |  |   |                          | 86,734,349           |
| Intangible - Software                          | 31,946,613           | 1,794,115          | 406,156            | 19,391,441   | 384,894   | 284,746,655              | 338,669,874          |
| Production                                     | 1,439,993,195        |                    | 59,924             |  |   |                          | 1,440,053,119        |
| Transmission                                   | 862,610,942          |                    |                    |  |   |                          | 862,610,942          |
| Underground Storage                            |                      | 46,368,949         | 7,041,590          |  |   |                          | 53,410,539           |
| Distribution                                   | 1,972,056,855        | 836,118,366        | 448,323,674        |  |   |                          | 3,256,498,895        |
| General  | 154,195,157          | 52,565,269         | 11,285,533         | 72,097,853   | 6,427,101                                       | 315,494,504              | 612,065,417          |
| <b>Total</b>                                   | <b>4,547,537,111</b> | <b>936,846,699</b> | <b>467,116,877</b> | <b>91,489,294</b>                                  | <b>6,811,995</b>                                | <b>600,241,159</b>       | <b>6,650,043,135</b> |
| <b>Accumulated Deprec &amp; Amort</b>          |                      |                    |                    |  |   |                          |                      |
| Intangible-Excluding Software                  | 25,102,116           | 395,658            | 108,676            | 8,637,958  | 86,343  | 122,580,805              | 156,911,556          |
| Intangible - Software                          |                      |                    |                    |  |   |                          |                      |
| Leasehold Improvements                         |                      |                    |                    |  |   |                          |                      |
| Production                                     | 636,896,319          |                    |                    |  |   |                          | 636,896,319          |
| Transmission                                   | 241,150,858          |                    |                    |  |   |                          | 241,150,858          |
| Underground Storage                            |                      | 17,796,715         | 1,395,102          |  |   |                          | 19,191,817           |
| Distribution                                   | 623,301,068          | 249,020,228        | 124,981,911        |  |   |                          | 997,303,207          |
| General  | 68,762,223           | 16,521,645         | 5,360,314          | 22,133,955   | 2,159,252                                       | 83,569,865               | 198,507,254          |
| <b>Total</b>                                   | <b>1,595,212,584</b> | <b>283,734,246</b> | <b>131,846,003</b> | <b>30,771,913</b>                                  | <b>2,245,595</b>                                | <b>206,150,670</b>       | <b>2,249,961,011</b> |
| <b>Net Direct Plant</b>                        | <b>2,952,324,527</b> | <b>653,112,453</b> | <b>335,270,874</b> | <b>60,717,381</b>                                  | <b>4,566,400</b>                                | <b>394,090,489</b>       | <b>4,400,082,124</b> |
| <b>Allocate common Electric and Gas</b>        |                      |                    |                    |  |   |                          |                      |
| Allocation % (CD AN Factor - 9)                | 77.218%              | 22.782%            |                    |  |   |                          |                      |
| Allocated amount                               | 46,884,747           | 13,832,634         |                    | (60,717,381)                                       |   |                          |                      |
| <b>Allocate common Electric/Gas North</b>      |                      |                    |                    |  |   |                          |                      |
| Allocation Percentage (GD AA - 8)              |                      | 68.833%            | 31.167%            |  |   |                          |                      |
| Allocated amount                               |                      | 3,143,190          | 1,423,210          |  | (4,566,400)                                     |                          |                      |
| <b>Net Direct Plant for CD AA 4-Factor (7)</b> | <b>2,999,209,274</b> | <b>670,088,277</b> | <b>336,694,084</b> |  |   | <b>394,090,489</b>       | <b>4,400,082,124</b> |

Avista Utilities  
Utility Allocator for CD AA (7)  
Four Factor Allocation for Electric & All Gas  
For the Twelve Months Ended December 31, 2020

|  | Total           | Electric        | Gas North     | Oregon        |
|--|-----------------|-----------------|---------------|---------------|
| <b>Direct Non-Labor</b>                              |                 |                 |               |               |
| O&M (Accts 500-894)                                  | \$86,534,322    | \$71,831,775    | \$9,996,688   | \$4,705,859   |
| A&G - ED & GD (Accts 901-935)                        | 56,986,936      | 41,483,949      | 10,661,146    | 4,841,841     |
| A&G - CD (Accts 901-935)                             | 5,344,411       | 3,666,556       | 1,677,855     | -             |
| <b>Adjustments</b>                                   |                 |                 |               |               |
| <b>Adjustments</b>                                   |                 |                 |               |               |
| Total  | \$148,865,669   | \$116,982,280   | \$22,335,689  | \$9,547,700   |
| Percentage   | 100.000%        | 78.582%         | 15.004%       | 6.414%        |
| <b>Direct Labor</b>                                  |                 |                 |               |               |
| O&M (Accts 500-894)                                  | \$58,107,051    | \$43,787,244    | \$9,876,450   | \$4,443,357   |
| A&G - ED & GD (Accts 901-935)                        | 25,672,539      | 18,836,884      | 3,371,196     | 3,464,459     |
| A&G - CD (Accts 901-935)                             | 6,716,625       | 4,683,857       | 2,032,768     | -             |
| Total  | \$90,496,215    | \$67,307,985    | \$15,280,414  | \$7,907,816   |
| Percentage   | 100.000%        | 74.377%         | 16.885%       | 8.738%        |
| <b>Year End Customers at 12/31/20</b>                |                 |                 |               |               |
| Washington   | 434,290         | 261,438         | 172,852       |               |
| Idaho  | 227,986         | 138,734         | 89,252        |               |
| Oregon   | 104,887         |                 |               | 104,887       |
| Total  | 767,163         | 400,172         | 262,104       | 104,887       |
| Percentage   | 100.000%        | 52.163%         | 34.165%       | 13.672%       |
| <b>Net Direct Plant (Ending Balance at 12/31/20)</b> |                 |                 |               |               |
| Amount   | \$4,005,991,635 | \$2,999,209,274 | \$670,088,277 | \$336,694,084 |
| Percentage   | 100.000%        | 74.868%         | 16.727%       | 8.405%        |
| <b>Four Factor</b>                                   |                 |                 |               |               |
| Total  | 400.000%        | 279.990%        | 82.781%       | 37.229%       |
| Average  | 100.000%        | 69.998%         | 20.695%       | 9.307%        |

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811  
(2) Excludes Labor



Avista Utilities  
Utility Allocator for GD AA (8)  
Four Factor Allocation for All Gas  
For the Twelve Months Ended December 31, 2020

|  | Total               | Electric      | Gas North           | Oregon             | Notes  |
|--|---------------------|---------------|---------------------|--------------------|--------|
| <b>Direct Non-Labor</b>                              |                     |               |                     |                    |        |
| O&M (Accts 500-894)                                  | \$13,741,953        |               | \$9,343,552         | \$4,398,401        | (1, 2) |
| A&G - GD (Accts 901-935)                             | 15,267,063          |               | 10,498,905          | 4,768,158          | (2)    |
| A&G - CD (Accts 901-935)                             | 1,677,855           |               | 1,677,855           | -                  | (2)    |
| <b>Total</b>   | <b>\$30,686,871</b> | <b>\$0</b>    | <b>\$21,520,312</b> | <b>\$9,166,559</b> |        |
| Percentage   | 100.000%            | 0.000%        | 70.129%             | 29.871%            |        |
| <b>Direct Labor</b>                                  |                     |               |                     |                    |        |
| O&M (Accts 500-894)                                  | \$9,747,473         |               | \$6,722,886         | \$3,024,587        |        |
| A&G - GD (Accts 901-935)                             | 4,242,868           |               | 2,092,490           | 2,150,378          |        |
| A&G - CD (Accts 901-935)                             | 2,032,768           |               | 2,032,768           | -                  |        |
| <b>Total</b>   | <b>\$16,023,109</b> | <b>\$0</b>    | <b>\$10,848,144</b> | <b>\$5,174,965</b> |        |
| Percentage   | 100.000%            | 0.000%        | 67.703%             | 32.297%            |        |
| <b>Year End Customers at 12/31/20</b>                |                     |               |                     |                    |        |
|  | 366,991             |               | 262,104             | 104,887            |        |
| Percentage   | 100.000%            | 0.000%        | 71.420%             | 28.580%            |        |
| <b>Net Direct Plant (Ending Balance at 12/31/20)</b> |                     |               |                     |                    |        |
| Amount   | \$988,383,327       |               | \$653,112,453       | \$335,270,874      |        |
| Percentage   | 100.000%            | 0.000%        | 66.079%             | 33.921%            |        |
| <b>Four Factor</b>                                   |                     |               |                     |                    |        |
| <b>Total</b>   | <b>400.000%</b>     | <b>0.000%</b> | <b>275.331%</b>     | <b>124.669%</b>    |        |
| <b>Average</b>                                       | <b>100.000%</b>     | <b>0.000%</b> | <b>68.833%</b>      | <b>31.167%</b>     |        |

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

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4)2021-Allocation Factors- 4 (E&G),7,8,9-2020 Data.xlsx

Avista Utilities  
Utility Allocator for CD AN/ID/WA (9)  
Four Factor Allocation for Electric/Gas North  
For the Twelve Months Ended December 31, 2020

|   | Total                | Electric             | Gas North           | Oregon     | Notes  |
|---|----------------------|----------------------|---------------------|------------|--------|
| Direct Non-Labor                              |                      |                      |                     |            |        |
| O&M (Accts 500-894)                           | \$81,838,442         | \$71,831,775         | \$10,006,667        |            | (1, 2) |
| A&G - ED & GD (Accts 901-935)                 | 52,145,717           | 41,483,949           | 10,661,768          |            | (2)    |
| <b>Total</b>                                  | <b>\$133,984,159</b> | <b>\$113,315,724</b> | <b>\$20,668,435</b> | <b>\$0</b> |        |
| Percentage                                    | 100.000%             | 84.574%              | 15.426%             | 0.000%     |        |
| Direct Labor                                  |                      |                      |                     |            |        |
| O&M (Accts 500-894)                           | \$53,666,504         | \$43,787,244         | \$9,879,260         | \$0        |        |
| A&G - ED & GD (Accts 901-935)                 | 22,719,227           | 18,836,884           | 3,882,343           | 0          |        |
| <b>Total</b>                                  | <b>\$76,385,731</b>  | <b>\$62,624,128</b>  | <b>\$13,761,603</b> | <b>\$0</b> |        |
| Percentage                                    | 100.000%             | 81.984%              | 18.016%             | 0.000%     |        |
| Year End Customers at 12/31/20                | 662,276              | 400,172              | 262,104             | 0          |        |
| Percentage                                    | 100.000%             | 60.424%              | 39.576%             | 0.000%     |        |
| Net Direct Plant (Ending Balance at 12/31/20) |                      |                      |                     |            |        |
| Amount  | \$3,605,436,980      | \$2,952,324,527      | \$653,112,453       | \$0        |        |
| Percentage                                    | 100.000%             | 81.885%              | 18.115%             | 0.000%     |        |
| Four Factor                                   |                      |                      |                     |            |        |
| Total   | 400.000%             | 308.867%             | 91.133%             | 0.000%     |        |
| Average                                       | 100.000%             | 77.218%              | 22.782%             | 0.000%     |        |

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811  
(2) Excludes Labor



Interoffice Memorandum  
State and Federal Regulation

TO: Distribution  
FROM: Jeanne Pluth  
SUBJECT: Allocation Factors

DATE: 01/25/21

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2021.

| New Service Code | New Jurisdiction Code | Old Utility Code | Description      | Electric | Gas     | OR Gas  |
|------------------|-----------------------|------------------|------------------|----------|---------|---------|
| CD               | AA                    | 7                | No. of Customers | 52.163%  | 34.165% | 13.672% |
| CD               | AA                    | 7                | Net Direct Plant | 74.868%  | 16.727% | 8.405%  |
| CD               | AA                    | 7                | Four Factor      | 69.998%  | 20.695% | 9.307%  |
| GD               | AA                    | 8                | No. of Customers |          | 71.420% | 28.580% |
| GD               | AA                    | 8                | Four Factor      |          | 68.833% | 31.167% |
| CD               | AN                    | 9                | No. of Customers | 60.424%  | 39.576% |         |
| CD               | AN/WA/ID              | 9                | Four Factor      | 77.218%  | 22.782% |         |

If you have any questions please call me at X2204.

Avista  
4)2021-Allocation Factors- 4 (E&G),7,8,9-2020 Data.xlsx

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2020

|   | Gas North<br>Direct Only<br>Total | Washington<br>Gas<br>Direct | Idaho<br>Gas<br>Direct | Allocated<br>(For Balancing<br>Only) |
|---|-----------------------------------|-----------------------------|------------------------|--------------------------------------|
| Direct General Gas Plant (C-GPL-12E), Utility 1 |                                   |                             |                        |                                      |
| 389XXX Land and Land Rights                     | 3,073,385                         | 3,073,385                   |                        |                                      |
| 390XXX Structures and Improvements              | 25,995,320                        | 25,995,320                  |                        |                                      |
| 391XXX Office Furniture and Equipment           | 138,651                           | 138,651                     |                        |                                      |
| 392XXX Transportation Equipment                 | 12,496,126                        | 9,564,256                   | 2,931,870              | 2,222,015                            |
| 393XXX Stores Equipment                         | 64,472                            | 64,472                      |                        |                                      |
| 394XXX Tools, Shop and Garage Equipment         | 2,519,109                         | 2,196,209                   | 322,900                | 502,801                              |
| 395XXX Laboratory Equipment                     | 78,531                            | 78,531                      |                        | 94,917                               |
| 396XXX Power Operated Equipment                 | 3,503,356                         | 2,603,717                   | 899,639                | 820,589                              |
| 397XXX Communications Equipment                 | 1,054,044                         | 700,340                     | 353,704                | 1,953                                |
| 398XXX Miscellaneous Equipment                  |                                   |                             |                        |                                      |
| Total   | 48,922,994                        | 44,414,881                  | 4,508,113              | 3,642,275                            |

|   | System<br>Total | (Electric + Gas)     |                 |            |
|---|-----------------|----------------------|-----------------|------------|
|   |                 | Washington<br>Direct | Idaho<br>Direct | Common     |
| General Plant, Utility 9 Only (C-GPL-12E) |                 |                      |                 |            |
| 9389.XX Land & Land Rights                | 1,990,400       | 887,756              | 437,225         | 665,419    |
| 9390.XX Structures & Improvements         | 31,046,296      | 12,170,750           | 7,653,023       | 11,222,523 |
| 9391.XX Office Furniture/Equipment        | 6,066,672       | 5,691,154            | 38,138          | 337,380    |
| 9392.XX Transportation Equipment          | 7,181,982       | 2,279,654            | 1,016,559       | 3,885,769  |
| 9393.XX Stores Equipment                  | 5,027,373       | 358,188              | 254,332         | 4,414,853  |
| 9394.XX Tools, Ship/Garage Equipment      | 1,340,386       | 14,407               | 970,868         | 355,111    |
| 9395.XX Laboratory Equipment              |                 |                      |                 |            |
| 9396.XX Power Operated Equipment          | 1,424,784       | 324,084              | 505,224         | 595,476    |
| 9397.XX Communication Equipment           | 18,011,386      | 12,478,230           | 3,735,470       | 1,797,686  |
| 9398.XX Miscellaneous Equipment           | 8,574           |                      | 8,574           |            |
| Total                                     | 72,097,853      | 34,204,223           | 14,619,413      | 23,274,217 |

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2020

| Line  | Gas North<br>Total<br>(A) | Washington<br>Gas<br>(B) | Idaho<br>Gas<br>(C) | Common<br>Gas<br>(D) |
|---|---------------------------|--------------------------|---------------------|----------------------|
| Gross Plant (G-PLT-12E, Directly Assigned)              |                           |                          |                     |                      |
| 1   | 5,994,847                 | 5,222,919                | 771,928             |                      |
| 2   |                           |                          |                     |                      |
| 3   | 833,600,483               | 562,171,226              | 271,429,257         |                      |
| 4   | 48,922,994                | 44,414,881               | 4,508,113           |                      |
| 5   | <u>888,518,324</u>        | <u>611,809,026</u>       | <u>276,709,298</u>  |                      |
| Calculation of Allocation Percentages for General Plant |                           |                          |                     |                      |
| 6   |                           |                          |                     |                      |
| 7   |                           |                          |                     |                      |
| 8   | 48,922,994                | 44,414,881               | 4,508,113           |                      |
| 9   | (3,073,385)               | (3,073,385)              |                     |                      |
| 10  | (12,496,126)              | (9,564,256)              | (2,931,870)         |                      |
| 11  | <u>33,353,483</u>         | <u>31,777,240</u>        | <u>1,576,243</u>    |                      |
| 12  | <u>100.000%</u>           | <u>95.274%</u>           | <u>4.726%</u>       |                      |
| 13  | <u>100.000%</u>           | <u>76.538%</u>           | <u>23.462%</u>      |                      |
| Accumulated Deprec & Amort (G-PLT-12E)                  |                           |                          |                     |                      |
| 14  |                           |                          |                     |                      |
| 15  | 395,658                   | 265,741                  | 129,917             |                      |
| 16  |                           |                          |                     |                      |
| 17  | 247,111,807               | 157,454,896              | 89,656,911          |                      |
| 18  | 16,521,645                | 15,740,832               | 780,813             |                      |
| 19  |                           |                          |                     |                      |
| 20  | <u>264,029,110</u>        | <u>173,461,469</u>       | <u>90,567,641</u>   |                      |
| 21  | 624,489,214               | 438,347,557              | 186,141,657         |                      |
| Allocate WA/ID Common Gas                               |                           |                          |                     |                      |
| 22  |                           |                          |                     |                      |
| 23  | 48,823,636                | 34,204,223               | 14,619,413          |                      |
| 24  | 22.782%                   | 22.782%                  | 22.782%             |                      |
| 25  | 11,123,001                | 7,792,406                | 3,330,595           |                      |
| 26  | 3,414,719                 | 2,392,240                | 1,022,479           |                      |
| 27  | <u>7,708,282</u>          | <u>5,400,166</u>         | <u>2,308,116</u>    |                      |
| 28  | <u>632,197,496</u>        | <u>443,747,723</u>       | <u>188,449,773</u>  |                      |
| 29  | <u>72,097,853</u>         | <u>34,204,223</u>        | <u>14,619,413</u>   | <u>23,274,217</u>    |
| 30  | <u>100.000%</u>           | <u>47.441%</u>           | <u>20.277%</u>      | <u>32.282%</u>       |
| Allocate Common Electric/Gas Portion of General         |                           |                          |                     |                      |
| 31  |                           |                          |                     |                      |
| 32  | 22,133,955                | 10,500,570               | 4,488,102           | 7,145,283            |
| 33  |                           |                          |                     |                      |
| 34  | 22,133,955                | 10,500,570               | 4,488,102           | 7,145,283            |
| 35  | 22.782%                   | 22.782%                  | 22.782%             | 22.782%              |
| 36  | <u>5,042,557</u>          | <u>2,392,240</u>         | <u>1,022,479</u>    | <u>1,627,838</u>     |

Avista Utilities  
Factor No. 4 - Allocation for Gas North  
For the Twelve Months Ended December 31, 2020

|   | Total<br>Gas North   | Washington           | Idaho                | Notes  |
|---|----------------------|----------------------|----------------------|--------|
| <b>Direct Non-Labor</b>                       |                      |                      |                      |        |
| O&M (Accts 500-894)                           | \$6,240,356          | \$4,451,155          | \$1,789,201          | (1, 2) |
| A&G - ED & GD (Accts 901-935)                 | 10,485,388           | 8,861,635            | 1,623,753            | (2)    |
| A&G - CD (Accts 901-935)                      | 1,046,586            | 820,521              | 226,065              | (2)    |
| Net   | <u>\$17,772,330</u>  | <u>\$14,133,311</u>  | <u>\$3,639,019</u>   |        |
| Percentage                                    | 100.000%             | 79.524%              | 20.476%              |        |
| <b>Direct Labor</b>                           |                      |                      |                      |        |
| O&M (Accts 500-894)                           | \$6,008,749          | \$4,535,933          | \$1,472,816          |        |
| A&G - ED & GD (Accts 901-935)                 | 2,092,490            | 1,614,278            | 478,212              |        |
| A&G - CD (Accts 901-935)                      | 1,505,232            | 1,150,337            | 354,895              |        |
| Net   | <u>\$9,606,471</u>   | <u>\$7,300,548</u>   | <u>\$2,305,923</u>   |        |
| Percentage                                    | 100.000%             | 75.996%              | 24.004%              |        |
| Year End Customers at 12/31/20                | 262,104              | 172,852              | 89,252               |        |
| Percentage                                    | 100.000%             | 65.948%              | 34.052%              |        |
| Net Direct Plant (Ending Balance at 12/31/20) | \$632,197,496        | \$443,747,723        | \$188,449,773        |        |
| Net Direct Plant After Adjustments            | <u>\$632,197,496</u> | <u>\$443,747,723</u> | <u>\$188,449,773</u> |        |
| Percentage                                    | 100.000%             | 70.191%              | 29.809%              |        |
| <b>Four Factor</b>                            |                      |                      |                      |        |
| Total   | <u>400.000%</u>      | <u>291.659%</u>      | <u>108.341%</u>      |        |
| Average                                       | <u>100.000%</u>      | <u>72.915%</u>       | <u>27.085%</u>       |        |

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor

Avista  
4)2021-Allocation Factors- 4 (E&G),7,8,9-2020 Data.xlsx

Avista Utilities  
Net Direct Electric Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2020

|   |                                  | Electric<br>Direct<br>Total | Washington<br>Direct | Idaho<br>Direct | Common     |
|---|----------------------------------|-----------------------------|----------------------|-----------------|------------|
| Direct General Plant Utility (C-GPL-12E), Utility 0 |                                  |                             |                      |                 |            |
| 0389.XX   | Land and Land Rights             | 484,592                     | 122,313              | 362,279         | 22,774     |
| 0390.XX   | Structures and Improvements      | 3,869,389                   | 1,157,516            | 2,711,873       | 6,764,185  |
| 0391.XX   | Office Furniture and Equipment   | 107,781                     | 99,983               | 7,798           | 1,886,268  |
| 0392.XX   | Transportation Equipment         | 34,378,069                  | 23,842,939           | 10,535,130      | 18,482,080 |
| 0393.XX   | Stores Equipment                 |                             |                      |                 | 387,400    |
| 0394.XX   | Tools, Shop and Garage Equipment | 1,071,814                   | 844,583              | 227,231         | 5,734,408  |
| 0395.XX   | Laboratory Equipment             | 349,726                     | 336,146              | 13,580          | 1,548,570  |
| 0396.XX   | Power Operated Equipment         | 22,711,263                  | 13,820,128           | 8,891,135       | 8,273,161  |
| 0397.XX   | Communications Equipment         | 18,075,577                  | 11,742,906           | 6,332,671       | 29,769,616 |
| 0398.XX   | Miscellaneous Equipment          | 6,846                       |                      | 6,846           | 271,638    |
|   | Total                            | 81,055,057                  | 51,966,514           | 29,088,543      | 73,140,100 |

|   |                              | Total      | Washington<br>Direct | Idaho<br>Direct | Common     |
|---|------------------------------|------------|----------------------|-----------------|------------|
| General Plant, Utility 9 Only (C-GPL-12E) |                              |            |                      |                 |            |
| 9389.XX                                   | Land & Land Rights           | 1,990,400  | 887,756              | 437,225         | 665,419    |
| 9390.XX                                   | Structures & Improvements    | 31,046,296 | 12,170,750           | 7,653,023       | 11,222,523 |
| 9391.XX                                   | Office Furniture/Equipment   | 6,066,672  | 5,691,154            | 38,138          | 337,380    |
| 9392.XX                                   | Transportation Equipment     | 7,181,982  | 2,279,654            | 1,016,559       | 3,885,769  |
| 9393.XX                                   | Stores Equipment             | 5,027,373  | 358,188              | 254,332         | 4,414,853  |
| 9394.XX                                   | Tools, Ship/Garage Equipment | 1,340,386  | 14,407               | 970,868         | 355,111    |
| 9395.XX                                   | Laboratory Equipment         |            |                      |                 |            |
| 9396.XX                                   | Power Operated Equipment     | 1,424,784  | 324,084              | 505,224         | 595,476    |
| 9397.XX                                   | Communication Equipment      | 18,011,386 | 12,478,230           | 3,735,470       | 1,797,686  |
| 9398.XX                                   | Miscellaneous Equipment      | 8,574      |                      | 8,574           |            |
|   | Total                        | 72,097,853 | 34,204,223           | 14,619,413      | 23,274,217 |

Avista Utilities  
Jurisdictional 4-Factor Allocation  
Balances at December 31, 2020

| Line | Electric<br>Total<br>(A)                            | Washington<br>(B)                               | Idaho<br>(C) | Common<br>(D) |
|------|---|---|--------------|---------------|
| 1    | Gross Plant (E-PLT-12E, Directly Assigned)          |   |              |               |
| 2    |   | Franchises & Consents Intangible Plant (302000) |              |               |
| 3    | 2,642,363   | 2,642,363                                       |              |               |
| 4    | 319,716   | 319,716   |              |               |
| 5    | 1,215,837   | 1,217,768                                       | (1,931)      |               |
| 6    | 15,990,798  | 15,990,798                                      |              |               |
| 7    | Production  |   |              |               |
| 8    | Transmission  |   |              |               |
| 9    | 1,968,939,470                                       | #####   | 658,108,704  |               |
| 10   | 81,055,057  | 51,966,514                                      | 29,088,543   |               |
| 11   | 2,070,163,241                                       | #####   | 687,195,316  |               |
| 12   | Calculation of General Plant Allocation Percentages |   |              |               |
| 13   | Accumulated Depreciation                            |   |              |               |
| 14   | 81,055,057  | 51,966,514                                      | 29,088,543   |               |
| 15   | (484,592)   | (122,313)                                       | (362,279)    |               |
| 16   | (34,378,069)  | (23,842,939)                                    | (10,535,130) |               |
| 17   | 46,192,396  | 28,001,262                                      | 18,191,134   |               |
| 18   | 100.000%  | 60.619%   | 39.381%      |               |
| 19   | 100.000%  | 69.355%   | 30.645%      |               |
| 20   | Accumulated Deprec & Amort (E-PLT-12E)              |   |              |               |
| 21   | 277,794   | 277,794   |              |               |
| 22   | 273,773   | 273,985   | (212)        |               |
| 23   | Production (Direct)                                 |   |              |               |
| 24   | Transmission (Direct)                               |   |              |               |
| 25   | 622,975,829   | 376,150,221                                     | 246,825,608  |               |
| 26   | 68,762,223  | 41,682,972                                      | 27,079,251   |               |
| 27   | 692,289,619   | 418,384,972                                     | 273,904,647  |               |
| 28   | 1,377,873,622                                       | 964,582,953                                     | 413,290,669  |               |
| 29   | Allocate WA/ID Common Electric                      |   |              |               |
| 30   | 48,823,636  | 34,204,223                                      | 14,619,413   |               |
| 31   | 77.218%   | 77.218%   | 77.218%      |               |
| 32   | 37,700,635  | 26,411,817                                      | 11,288,818   |               |
| 33   | 11,573,953  | 8,108,330                                       | 3,465,623    |               |
| 34   | 26,126,682  | 18,303,487                                      | 7,823,195    |               |
| 35   | 1,404,000,304                                       | 982,886,440                                     | 421,113,864  |               |
| 36   | 72,097,853  | 34,204,223                                      | 14,619,413   | 23,274,217    |
| 37   | 100.000%  | 47.441%   | 20.277%      | 32.282%       |
| 38   | Allocate Common Electric/Gas Portion of General     |   |              |               |
| 39   | 22,133,955  | 10,500,570                                      | 4,488,102    | 7,145,283     |
| 40   | Genl Plant Trans Accum Depr (C-ADP-12E, Utility 9)  |   |              |               |
| 41   | 22,133,955  | 10,500,570                                      | 4,488,102    | 7,145,283     |
| 42   | 77.218%   | 77.218%   | 77.218%      | 77.218%       |
| 43   | 17,091,398  | 8,108,330                                       | 3,465,623    | 5,517,445     |

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4)2021-Allocation Factors- 4 (E&G),7,8,9-2020 Data.xlsx



Avista Utilities  
 Factor No. 4 - Allocation for Electric  
 For the Twelve Months Ended December 31, 2020

|  | Total<br>Electric      | Washington           | Idaho                | Notes  |
|--|------------------------|----------------------|----------------------|--------|
| <b>Direct Non-Labor</b>                              |                        |                      |                      |        |
| O&M (Accts 500-894)                                  | \$26,771,964           | \$17,534,950         | \$9,237,014          | (1, 2) |
| A&G - ED & GD (Accts 901-935)                        | 35,994,256             | 24,806,905           | 11,187,351           | (2)    |
| A&G - CD (Accts 901-935)                             | 2,430,284              | 1,927,181            | 503,103              | (2)    |
| Net  | <u>\$65,196,504</u>    | <u>\$44,269,036</u>  | <u>\$20,927,468</u>  |        |
| Percentage   | 100.000%               | 67.901%              | 32.099%              |        |
| <b>Direct Labor</b>                                  |                        |                      |                      |        |
| O&M (Accts 500-894)                                  | \$10,369,063           | \$7,013,948          | \$3,355,115          |        |
| A&G - ED & GD (Accts 901-935)                        | 3,315,944              | 2,326,832            | 989,112              |        |
| A&G - CD (Accts 901-935)                             | 3,318,376              | 2,531,859            | 786,517              |        |
| Net  | <u>\$17,003,383</u>    | <u>\$11,872,639</u>  | <u>\$5,130,744</u>   |        |
| Percentage   | 100.000%               | 69.825%              | 30.175%              |        |
| <b>Year End Customers at 12/31/20</b>                |                        |                      |                      |        |
| Amount   | 400,172                | 261,438              | 138,734              |        |
| Percentage   | 100.000%               | 65.331%              | 34.669%              |        |
| <b>Net Direct Plant (Ending Balance at 12/31/20)</b> |                        |                      |                      |        |
| Amount   | \$1,404,000,304        | \$982,886,440        | \$421,113,864        |        |
| Total  | <u>\$1,404,000,304</u> | <u>\$982,886,440</u> | <u>\$421,113,864</u> |        |
| Percentage   | 100.000%               | 70.006%              | 29.994%              |        |
| <b>Four Factor</b>                                   |                        |                      |                      |        |
| Total  | <u>400.000%</u>        | <u>273.063%</u>      | <u>126.937%</u>      |        |
| Average  | <u>100.000%</u>        | <u>68.266%</u>       | <u>31.734%</u>       |        |

Avista  
 4)2021-Allocation Factors- 4 (E&G),7,8,9-2020 Data.xlsx

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557  
 (2) Excludes Labor

AVISTA  
ALLOCATION FACTORS

NOTE 1: ELECTRIC  
PRODUCTION/TRANSMISSION

Avista Utilities  
 Production/Transmission Percentage  
 12 Months Ended 12/31/2020

|  | Washington | Idaho     | Total     |
|--|------------|-----------|-----------|
| <b>Actual Jurisdictional Allocation (12/31/2020)</b>                                   |            |           |           |
| Energy Retail Sales (MWH)  | 5,452,433  | 3,399,712 | 8,852,145 |
| Energy Retail Sales Percentage   | 61.59%     | 38.41%    | 100.00%   |
| MW's Peak (Retail + Adjustments)   | 12,453     | 6,284     | 18,737    |
| MW's Peak Percentage   | 66.46%     | 33.54%    | 100.00%   |
| Final Grand Summary - Allocation of Load by<br>Jurisdiction (Based on 50/50 Weighting) | 64.02%     | 35.98%    | 100.00%   |
| <b>Adjusted Jurisdictional Allocation</b>  |            |           |           |
| Energy Retail Sales (MWH)  | 5,452,433  | 3,399,712 | 8,852,145 |
| Less: Adjustments to Idaho Load  |            | (425,937) | (425,937) |
| Energy Retail Sales (MWH)  | 5,452,433  | 2,973,775 | 8,426,208 |
| Energy Retail Sales Percentage   | 64.71%     | 35.29%    | 100.00%   |
| MW's Peak (Retail + Adjustments)   | 12,453     | 6,284     | 18,737    |
| Less: Adjustments to Washington Load (Note 1)  | (1,256)    |           | (1,256)   |
| Less: Adjustments to Idaho Load (Note 2)   |            | (614)     | (614)     |
| MW's Peak (Retail + Adjustments)   | 11,197     | 5,670     | 16,867    |
| MW's Peak Percentage   | 66.38%     | 33.62%    | 100.00%   |
| Adjusted Production Transmission Jurisdiction<br>(Based on 50/50 Weighting)            | 65.54%     | 34.46%    | 100.00%   |

Note 1 Pend Oreille PUD/Kaiser Adjustment  
 Note 2 Clearwater Paper Adjustment

Avista Utilities

Adjusted Production/Transmission Percentage

Adjustments to Washington Peak

12 Months Ended 12/31/2020

M:\2022\2022 WA Elec and Gas GRC\Adjustments\1.001 Allocation Factors\[1]2020&2021 PTRatio-2020 Data.xlsx]WA Adjustments

|           | Box<br>Canyon<br>PPUD<br>(A) | Pine PUD<br>Rathdrum<br>(Addback)<br>(D) | Kaiser<br>Trentwood<br>(BPA) | Pend Oreille<br>PUD<br>(Usk-BPA) | Pend Oreille<br>PUD<br>(Newport-BPA) | Pend Oreille<br>PUD<br>(Box Canyon<br>- BPA) | Pend Oreille<br>PUD<br>(Metaline<br>Falls - BPA) | Pend Oreille<br>PUD<br>(Diamond<br>Lake - BPA) | Total   |
|-----------|------------------------------|--|------------------------------|----------------------------------|--------------------------------------|--|--|--|---------|
| January   | (58)                         | 40                                       | (38)                         | (62)                             | (33)                                 | 24   | (5)  | (12)   | (144)   |
| February  | (72)                         | 48                                       | (29)                         | (91)                             | (2)                                  |  | (6)  | (11)   | (163)   |
| March     | (49)                         | 24                                       | (38)                         | (84)                             | (3)                                  | (1)  | (5)  | (12)   | (168)   |
| April     | (38)                         | 7  | (37)                         | (86)                             | (1)                                  | 5  | (5)  | (10)   | (165)   |
| May       |                              | 66                                       | (33)                         | (79)                             | (28)                                 | (48)   | (3)  | (5)  | (130)   |
| June      | (66)                         | 83                                       | (37)                         | (3)                              | (27)                                 | (3)  | (3)  | (5)  | (61)    |
| July      | (48)                         | 47                                       | (14)                         | (16)                             | (9)                                  |  | (3)  | (7)  | (50)    |
| August    | (48)                         | 36                                       | (35)                         | (4)                              | (16)                                 | 7  |  | (6)  | (66)    |
| September | (25)                         | 35                                       | (28)                         | (16)                             | (1)                                  | (12)   | (3)  | (5)  | (55)    |
| October   | (75)                         | 40                                       | (30)                         | (26)                             | (1)                                  | 24   | (5)  | (11)   | (84)    |
| November  | (48)                         | 9  | (34)                         |                                  | (12)                                 | 17   | (5)  | (10)   | (83)    |
| December  | (52)                         | 41                                       | (33)                         |                                  | (11)                                 | (16)   | (5)  | (11)   | (87)    |
|           | (579)                        | 476                                      | (386)                        | (467)                            | (144)                                | (3)  | (48)   | (105)  | (1,256) |

Note A - The Power Supply worksheet shows this as a debit but since it is generation it should be a credit (per Rick Lloyd)

Note B - This adjustment is needed since Kaiser/Pend Oreille PUD are not retail customers

Note C - Information comes from Power Supply's Calculation of Area Load By States (MW)

Avista

1)2020&2021 PTRatio-2020 Data.xlsx

Note D - This relates to Pend Oreille PUD, added back in to match credit going out

Avista Utilities  
Adjusted Production/Transmission Percentage  
Adjustments to Idaho Peak  
12 Months Ended 12/31/2020

|           | Clearwater<br>Total<br>Generation |
|-----------|-----------------------------------|
| January   | 52                                |
| February  | 54                                |
| March     | 53                                |
| April     | 53                                |
| May       | 49                                |
| June      | 24                                |
| July      | 44                                |
| August    | 59                                |
| September | 58                                |
| October   | 60                                |
| November  | 56                                |
| December  | 52                                |
|           | <hr/> <hr/> 614                   |

|           |      | <b>WA</b> | <b>ID</b> | <b>WA-12<br/>month<br/>Cumulative</b> | <b>ID-12 month<br/>Cumulative</b> | <b>Clearwater</b> | <b>ID-12 month<br/>Cumulative</b> |
|-----------|------|-----------|-----------|---------------------------------------|-----------------------------------|-------------------|-----------------------------------|
| January   | 2020 | 537,487   | 327,718   | 537,487                               | 327,718                           | (38,137)          | (38,137)                          |
| February  | 2020 | 504,892   | 307,045   | 1,042,379                             | 634,763                           | (38,011)          | (76,148)                          |
| March     | 2020 | 472,625   | 292,552   | 1,515,004                             | 927,315                           | (36,416)          | (112,564)                         |
| April     | 2020 | 438,639   | 282,663   | 1,953,643                             | 1,209,978                         | (38,238)          | (150,802)                         |
| May       | 2020 | 380,708   | 248,501   | 2,334,351                             | 1,458,479                         | (37,145)          | (187,947)                         |
| June      | 2020 | 388,252   | 252,458   | 2,722,603                             | 1,710,937                         | (35,052)          | (222,999)                         |
| July      | 2020 | 401,727   | 261,545   | 3,124,330                             | 1,972,482                         | (26,039)          | (249,038)                         |
| August    | 2020 | 478,013   | 285,435   | 3,602,343                             | 2,257,917                         | (18,414)          | (267,452)                         |
| September | 2020 | 471,186   | 281,658   | 4,073,529                             | 2,539,575                         | (39,813)          | (307,265)                         |
| October   | 2020 | 407,798   | 249,137   | 4,481,327                             | 2,788,712                         | (41,740)          | (349,005)                         |
| November  | 2020 | 446,375   | 285,122   | 4,927,702                             | 3,073,834                         | (40,576)          | (389,581)                         |
| December  | 2020 | 524,731   | 325,878   | 5,452,433                             | 3,399,712                         | (36,356)          | (425,937)                         |

|           |      | <b>WA</b> | <b>ID</b> | <b>WA-12 month<br/>Cumulative</b> | <b>ID-12 month<br/>Cumulative</b> |
|-----------|------|-----------|-----------|-----------------------------------|-----------------------------------|
| January   | 2020 | 1,296     | 563       | 1,296                             | 563                               |
| February  | 2020 | 1,107     | 553       | 2,403                             | 1,116                             |
| March     | 2020 | 1,008     | 511       | 3,411                             | 1,627                             |
| April     | 2020 | 920       | 469       | 4,331                             | 2,096                             |
| May       | 2020 | 958       | 461       | 5,289                             | 2,557                             |
| June      | 2020 | 907       | 477       | 6,196                             | 3,034                             |
| July      | 2020 | 1,145     | 609       | 7,341                             | 3,643                             |
| August    | 2020 | 1,159     | 623       | 8,500                             | 4,266                             |
| September | 2020 | 1,009     | 437       | 9,509                             | 4,703                             |
| October   | 2020 | 964       | 532       | 10,473                            | 5,235                             |
| November  | 2020 | 971       | 509       | 11,444                            | 5,744                             |
| December  | 2020 | 1,009     | 540       | 12,453                            | 6,284                             |

AVISTA  
ALLOCATION FACTORS

NOTE 1: NATURAL GAS  
5-DAY PEAK ALLOCATOR





Interoffice Memorandum  
Rates and Tariff Administration

DATE: 11/19/20

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

FROM: Kaylene Schultz

SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2020**:

|            |                |
|------------|----------------|
| Washington | 68.81%         |
| Idaho      | 31.19%         |
| Total      | <u>100.00%</u> |

If you have any questions about this please call me at 2482.

Avista Utilities  
 Consecutive 5-Day Peak Firm Requirement

|              |         | 2017-2018  | 2018-2019  | 2019-2020  | 3 Year<br>Average |
|--------------|---------|------------|------------|------------|-------------------|
| System -     | Volumes | 12,298,700 | 13,280,672 | 11,348,146 | 12,309,173        |
|              | Percent | 100.00%    | 100.00%    | 100.00%    | 100.00%           |
| Washington - | Volumes | 8,528,874  | 9,003,500  | 7,876,756  | 8,469,710         |
|              | Percent | 69.35%     | 67.79%     | 69.41%     | 68.81%            |
| Idaho -      | Volumes | 3,769,826  | 4,277,172  | 3,471,390  | 3,839,463         |
|              | Percent | 30.65%     | 32.21%     | 30.59%     | 31.19%            |

Consecutive 5-Day Peak Firm Requirement  
 Total Requirement by Delivery Point

Run Date 06/23/2020 15:18:33  
 Start Date 01/13/2020

|                             | 1/13/2020      | 1/14/2020      | 1/15/2020      | 1/16/2020      | 1/17/2020      | Total            |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Idaho CTP (Pipeline Vol Th) |                |                |                |                |                |                  |
| ATHO                        | 6,120          | 7,000          | 6,160          | 5,130          | 5,630          | 30,040           |
| BONN                        | 8,730          | 9,650          | 8,960          | 7,690          | 7,600          | 42,630           |
| CHASE RD                    | 159,950        | 180,170        | 149,370        | 140,980        | 142,720        | 773,190          |
| CORDLENE                    | 43,320         | 49,380         | 37,420         | 35,680         | 36,700         | 202,500          |
| CORDLENW                    | 48,000         | 53,340         | 47,890         | 45,480         | 45,980         | 240,690          |
| DOVER                       | 8,750          | 9,510          | 8,320          | 7,700          | 7,830          | 42,110           |
| GENESEE                     | 1,850          | 1,840          | 1,890          | 1,570          | 1,800          | 8,950            |
| KELLOGG                     | 27,490         | 30,410         | 27,680         | 23,380         | 25,710         | 134,670          |
| LEWISPF1                    | 251,470        | 161,470        | 157,230        | 153,980        | 194,830        | 918,980          |
| LEWISTNW                    | 33,600         | 43,170         | 39,730         | 31,290         | 34,230         | 182,020          |
| LEWISTON                    | 75,460         | 88,090         | 82,030         | 70,100         | 74,790         | 390,470          |
| MCGUIRE                     | 28,910         | 30,820         | 25,640         | 24,870         | 22,190         | 132,430          |
| MOSCOW                      | 43,740         | 49,810         | 43,950         | 38,260         | 40,310         | 216,070          |
| MOYS                        | 10,330         | 11,300         | 9,810          | 10,950         | 10,220         | 52,610           |
| PAGE MINE                   | -              | -              | -              | -              | -              | -                |
| PINEHURST                   | 5,400          | 6,110          | 5,380          | 4,740          | 4,950          | 26,580           |
| POST FALLS                  | 2,500          | 5,760          | 6,450          | 4,580          | 3,240          | 22,530           |
| RATHDRUM                    | 50,180         | 56,990         | 49,840         | 47,950         | 57,460         | 262,420          |
| SAGLE                       | 2,850          | 3,120          | 2,850          | 2,550          | 2,520          | 13,890           |
| SAND                        | 23,100         | 25,310         | 22,390         | 19,790         | 19,230         | 109,820          |
| SCHW                        | 19,860         | 22,240         | 19,810         | 16,940         | 19,000         | 97,850           |
| SMELTERVIL                  | 2,280          | 2,590          | 2,310          | 2,040          | 2,120          | 11,340           |
| ID Total                    | 853,890        | 848,080        | 755,110        | 695,650        | 759,060        | 3,911,790        |
| Reclass 40% Lewiston        | (114,028)      | (81,856)       | (78,784)       | (74,108)       | (91,624)       | (440,400)        |
| <b>Idaho Total</b>          | <b>739,862</b> | <b>766,224</b> | <b>676,326</b> | <b>621,542</b> | <b>667,436</b> | <b>3,471,390</b> |

|                                  |          |          |         |         |          |           |
|----------------------------------|----------|----------|---------|---------|----------|-----------|
| Washington CTP (Pipeline Vol Th) |          |          |         |         |          |           |
| AVISTATURBINE                    | (14,451) | (37,781) | (5,887) | (63)    | (16,522) | (74,704)  |
| COLFAX                           | 8,200    | 9,410    | 8,000   | 6,820   | 6,980    | 39,410    |
| COLTON                           | 1,160    | 1,360    | 1,190   | 1,010   | 1,040    | 5,760     |
| CONNELL                          | 30,190   | 28,970   | 28,220  | 28,510  | 27,920   | 143,810   |
| ENDICOTT                         | 980      | 1,120    | 950     | 800     | 830      | 4,680     |
| GOLDENDALE                       | 5,840    | 6,570    | 6,580   | 6,620   | 5,740    | 31,350    |
| KEYSTONE                         | 320      | 350      | 310     | 270     | 330      | 1,580     |
| LCRS                             | 940      | 1,090    | 910     | 810     | 830      | 4,580     |
| LIND                             | 1,460    | 1,530    | 1,250   | 1,170   | 1,000    | 6,410     |
| MED LAKE                         | 39,720   | 41,660   | 35,120  | 33,110  | 34,620   | 184,230   |
| MICA                             | 111,050  | 130,260  | 102,570 | 79,560  | 92,620   | 516,060   |
| NINE MILE                        | 139,530  | 157,210  | 137,700 | 119,110 | 118,310  | 671,860   |
| PALOUSE                          | 2,870    | 3,290    | 2,670   | 2,420   | 2,480    | 13,730    |
| PULLMAN                          | 98,410   | 105,700  | 94,810  | 86,030  | 89,610   | 474,560   |
| RITZVILLE                        | 5,930    | 6,400    | 5,070   | 4,510   | 4,720    | 26,630    |
| ROSL                             | 1,460    | 1,710    | 1,480   | 1,210   | 1,290    | 7,150     |
| SJON                             | 1,810    | 2,050    | 1,800   | 1,410   | 1,510    | 8,580     |
| SPAN                             | 1,950    | 2,130    | 1,830   | 1,550   | 1,670    | 9,130     |
| SPO MEAD                         | 485,200  | 519,170  | 417,960 | 395,380 | 402,640  | 2,220,350 |
| SPO WEST                         | 239,420  | 268,200  | 216,800 | 200,180 | 210,220  | 1,134,820 |
| SPRAGUE                          | 1,000    | 1,140    | 900     | 750     | 800      | 4,590     |
| STEVENS#2                        | 2,120    | 2,240    | 2,500   | 2,270   | 2,220    | 11,350    |
| STEVENSON                        | 1,590    | 1,730    | 2,050   | 1,890   | 1,910    | 9,170     |
| SWWP                             | 366,620  | 449,450  | 371,360 | 342,620 | 358,050  | 1,888,100 |

|              | 1/13/2020 | 1/14/2020 | 1/15/2020 | 1/16/2020 | 1/17/2020 | Total     |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| UNIONTOWN    | 740       | 890       | 780       | 640       | 710       | 3,760     |
| WARDEN (WA)  | 20,210    | 19,550    | 19,770    | 15,030    | 14,850    | 89,410    |
| WA Total     | 1,554,269 | 1,725,399 | 1,456,693 | 1,333,617 | 1,366,378 | 7,436,356 |
| Add Lewiston | 114,028   | 81,856    | 78,784    | 74,108    | 91,624    | 440,400   |
| Total        | 1,668,297 | 1,807,255 | 1,535,477 | 1,407,725 | 1,458,002 | 7,876,756 |

Idaho Transportation Customers (DTC Points with ID and BTU Decision) (& in a Customer Pool)

|                                |         |         |         |         |         |           |
|--------------------------------|---------|---------|---------|---------|---------|-----------|
| Aleris International, Inc.     | 7,266   | 7,145   | 7,297   | 7,176   | 4,214   | 33,098    |
| Clearwater Paper Corporation.  | 255,335 | 163,892 | 158,901 | 155,188 | 195,449 | 928,765   |
| Idaho Asphalt Supply Incorpora | 1,314   | 1,001   | 931     | 2,203   | 1,879   | 7,328     |
| Idaho Forest Group LLC         | 368     | 1,326   | 3,020   | 3,884   | 12,950  | 21,548    |
| Kootenai Medical Center        | 2,904   | 3,078   | 2,646   | 2,432   | 2,574   | 13,634    |
| North Idaho Energy Logs        | 3,491   | 3,650   | 2,610   | 3,990   | 3,545   | 17,286    |
| The Coeur d'Alene, A Resort on | 1,874   | 2,216   | 1,922   | 1,839   | 1,976   | 9,827     |
| The University of Idaho        | -       | -       | -       | 48      | -       | 48        |
| ID Total:                      | 272,552 | 182,308 | 177,327 | 176,760 | 222,587 | 1,031,534 |

Washington Transportation Customers (DTC Points with WA and BTU Decision) (& in a Customer Pool)

|                                |         |         |         |         |         |           |
|--------------------------------|---------|---------|---------|---------|---------|-----------|
| AlSCO Inc.                     | 1,004   | 1,009   | 908     | 954     | 696     | 4,571     |
| Baker Commodities, Inc., Spoke | 1,377   | 3,450   | 3,551   | 3,550   | 2,259   | 14,187    |
| Boise Cascade Corporation      | 12,771  | 13,568  | 12,557  | 13,142  | 13,263  | 65,301    |
| Community Colleges of Spokane  | 5,389   | 5,791   | 4,904   | 4,282   | 4,051   | 24,417    |
| ConAgraFoods Lamb Weston, ll   | 22,204  | 20,762  | 21,123  | 21,668  | 21,912  | 107,669   |
| Creach Greenhouse, Inc.        | 2,273   | 2,599   | 2,071   | 2,172   | 2,135   | 11,250    |
| Eastern State Hospital         | 2,206   | 2,335   | 1,967   | 1,880   | 1,901   | 10,289    |
| Eastern Washington University  | 13,361  | 12,775  | 11,687  | 11,284  | 11,898  | 61,005    |
| Empire Health Services         | 7,737   | 8,452   | 6,852   | 6,228   | 6,638   | 35,907    |
| Franz Family Bakeries          | 1,341   | 1,780   | 1,688   | 1,601   | 1,270   | 7,680     |
| Gonzaga University             | 5,076   | 5,797   | 3,944   | 3,439   | 3,422   | 21,678    |
| Goodrich, Inc.                 | 22,902  | 22,856  | 23,228  | 25,079  | 26,986  | 121,051   |
| Holy Family Hospital           | 3,532   | 3,737   | 3,148   | 2,774   | 2,955   | 16,146    |
| Inland Asphalt Company         | -       | -       | -       | -       | -       | -         |
| Inland NW Dairies              | 1,195   | 1,100   | 939     | 1,072   | 1,063   | 5,369     |
| Johanna Beverage Company LL    | 1,498   | 1,579   | 935     | 812     | 786     | 5,610     |
| Jubilant Hollister Stier       | 2,022   | 1,950   | 1,769   | 1,743   | 1,603   | 9,087     |
| Kaiser Aluminum & Chemical C   | 72,603  | 77,806  | 74,138  | 76,745  | 76,839  | 378,131   |
| Kalispel Linen Service         | 1,023   | 924     | 1,165   | 1,074   | 1,007   | 5,193     |
| Lakeland Village               | 2,273   | 2,389   | 2,108   | 2,020   | 2,112   | 10,902    |
| Land O' Lakes-Spokane          | 561     | 507     | 499     | 630     | 531     | 2,728     |
| Lane Mountain Silica Company   | 3,333   | 3,492   | 3,544   | 1,909   | 2,785   | 15,063    |
| Mutual Materials of Washingto  | 5,864   | 5,936   | 5,828   | 5,990   | 6,052   | 29,670    |
| Northern Quest Casino          | 3,623   | 3,929   | 3,093   | 2,788   | 3,162   | 16,595    |
| Oldcastle APG-West, Inc. dba C | 1,482   | 1,576   | 1,547   | 1,351   | 552     | 6,508     |
| Oregon Potato Company          | 18,210  | 17,611  | 18,157  | 13,462  | 13,460  | 80,900    |
| Quarry Tile Company            | 2,028   | 2,413   | 2,354   | 1,607   | 1,815   | 10,217    |
| Sacred Heart Medical Center    | 11,501  | 12,319  | 9,863   | 9,423   | 9,935   | 53,041    |
| Shamrock Paving Company        | -       | -       | -       | -       | -       | -         |
| Spokane Industries, Inc.       | 2,115   | 1,896   | 1,895   | 1,989   | 467     | 8,362     |
| Spokane VA Medical Center      | 683     | -       | 632     | 1,797   | 2,144   | 5,256     |
| TRA dba Huntwood Industries /  | 3,538   | 3,798   | 3,453   | 3,276   | 2,889   | 16,954    |
| Travis Pattern & Foundry       | 4,884   | 5,577   | 5,720   | 5,821   | 4,370   | 26,372    |
| Washington State University Bc | 54,569  | 55,849  | 52,124  | 47,875  | 50,704  | 261,121   |
| Waste Management of Washin     | 2,233   | 2,300   | 2,398   | 2,076   | 2,145   | 11,152    |
| Western Asphalt and Emulsion   | 1,029   | 941     | 2,670   | 2,434   | 1,490   | 8,564     |
| Whitworth University           | 2,336   | 2,513   | 2,202   | 1,917   | 1,982   | 10,950    |
| WA Total:                      | 299,776 | 311,316 | 294,661 | 285,864 | 287,279 | 1,478,896 |

Consecutive 5-Day Peak Firm Requirement  
Total Requirement by Delivery Point

Run Date 08/12/2019 13:14:03  
Start Date 02/06/2019

|                             | 2/6/2019       | 2/7/2019       | 2/8/2019       | 2/9/2019       | 2/10/2019      | Total            |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Idaho CTP (Pipeline Vol Th) |                |                |                |                |                |                  |
| ATHO                        | 7,150          | 6,370          | 6,120          | 8,900          | 7,850          | 36,390           |
| BONN                        | 9,540          | 9,090          | 9,150          | 11,870         | 11,520         | 51,170           |
| CHASE RD                    | 172,520        | 152,810        | 154,500        | 201,350        | 184,050        | 865,230          |
| CORDLENE                    | 55,130         | 47,820         | 47,460         | 56,410         | 58,600         | 265,420          |
| CORDLENW                    | 58,710         | 49,890         | 49,140         | 61,130         | 57,110         | 275,980          |
| DOVER                       | 8,910          | 7,170          | 8,090          | 11,080         | 9,100          | 44,350           |
| GENESEE                     | 1,520          | 1,940          | 2,000          | 1,800          | 1,950          | 9,210            |
| KELLOGG                     | 31,880         | 29,960         | 29,070         | 37,920         | 34,750         | 163,580          |
| LEWISPF                     | 265,740        | 334,490        | 271,740        | 260,290        | 229,690        | 1,361,950        |
| LEWISTNW                    | 52,390         | 48,320         | 38,830         | 35,830         | 47,600         | 222,970          |
| LEWISTON                    | 89,630         | 86,360         | 71,010         | 66,870         | 82,040         | 395,910          |
| MCGUIRE                     | 37,660         | 38,200         | 35,640         | 41,320         | 36,160         | 188,980          |
| MOSCOW                      | 56,420         | 52,390         | 45,920         | 43,270         | 51,660         | 249,660          |
| MOYS                        | 10,070         | 9,710          | 10,130         | 9,250          | 8,980          | 48,140           |
| PAGE MINE                   | 290            | 280            | 270            | 340            | 320            | 1,500            |
| PINEHURST                   | 6,260          | 5,740          | 5,440          | 7,220          | 6,570          | 31,230           |
| POST FALLS                  | 16,260         | 16,590         | 16,360         | 21,210         | 17,110         | 87,530           |
| RATHDRUM                    | 61,920         | 56,020         | 56,060         | 72,370         | 65,120         | 311,490          |
| SAGLE                       | 3,200          | 3,010          | 3,320          | 4,360          | 3,580          | 17,470           |
| SAND                        | 26,810         | 28,110         | 29,920         | 38,960         | 33,550         | 157,350          |
| SCHW                        | 21,270         | 18,970         | 21,510         | 27,380         | 22,660         | 111,790          |
| SMELTERVIL                  | 2,650          | 2,560          | 2,450          | 3,400          | 2,780          | 13,840           |
| ID Total                    | 995,930        | 1,005,800      | 914,130        | 1,022,530      | 972,750        | 4,911,140        |
| Reclass of 40% Lewiston     | (127,252)      | (153,124)      | (124,228)      | (118,448)      | (110,916)      | (633,968)        |
| <b>Total Idaho</b>          | <b>868,678</b> | <b>852,676</b> | <b>789,902</b> | <b>904,082</b> | <b>861,834</b> | <b>4,277,172</b> |

|                                  |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Washington CTP (Pipeline Vol Th) |                  |                  |                  |                  |                  |                  |
| AVISTATURBINE                    | (74,357)         | (7,243)          | -                | (2,478)          | (24,440)         | (108,518)        |
| COLFAX                           | 11,920           | 9,720            | 8,280            | 8,920            | 10,540           | 49,380           |
| COLTON                           | 1,430            | 1,380            | 1,120            | 1,180            | 1,410            | 6,520            |
| CONNELL                          | 31,480           | 29,450           | 28,150           | 23,770           | 15,120           | 127,970          |
| ENDICOTT                         | 1,240            | 1,080            | 950              | 1,260            | 1,180            | 5,710            |
| GOLDENDALE                       | 7,710            | 8,360            | 7,480            | 7,060            | 6,710            | 37,320           |
| KEYSTONE                         | 290              | 290              | 840              | 280              | 280              | 1,980            |
| LCRS                             | 1,200            | 1,090            | 970              | 1,180            | 1,110            | 5,550            |
| LIND                             | 1,640            | 1,420            | 1,240            | 1,620            | 1,350            | 7,270            |
| MED LAKE                         | 41,650           | 39,290           | 39,300           | 45,130           | 41,940           | 207,310          |
| MICA                             | 137,400          | 154,490          | 150,730          | 180,450          | 164,170          | 787,240          |
| NINE MILE                        | 187,530          | 162,120          | 146,040          | 176,000          | 171,760          | 843,450          |
| PALOUSE                          | 4,100            | 3,590            | 3,130            | 3,510            | 3,680            | 18,010           |
| PULLMAN                          | 119,460          | 105,280          | 58,210           | 57,020           | 65,040           | 405,010          |
| RITZVILLE                        | 6,490            | 6,180            | 5,490            | 7,900            | 6,670            | 32,730           |
| ROSL                             | 1,980            | 1,740            | 1,600            | 2,010            | 1,900            | 9,230            |
| SJON                             | 2,270            | 1,990            | 1,820            | 2,670            | 2,180            | 10,930           |
| SPAN                             | 2,230            | 2,080            | 1,930            | 2,350            | 2,230            | 10,820           |
| SPO MEAD                         | 530,200          | 518,830          | 512,590          | 587,790          | 581,550          | 2,730,960        |
| SPO WEST                         | 238,740          | 234,370          | 227,530          | 259,060          | 255,080          | 1,214,780        |
| SPRAGUE                          | 960              | 870              | 780              | 1,060            | 940              | 4,610            |
| STEVENS#2                        | 2,230            | 2,400            | 2,370            | 2,060            | 1,840            | 10,900           |
| STEVENSON                        | 2,230            | 2,480            | 2,440            | 2,270            | 2,000            | 11,420           |
| SWWP                             | 460,030          | 325,210          | 305,250          | 392,870          | 397,370          | 1,880,730        |
| UNIONTOWN                        | 1,050            | 960              | 830              | 810              | 920              | 4,570            |
| WARDEN (WA)                      | 21,330           | 15,770           | 8,730            | 4,060            | 3,760            | 53,650           |
| WA Total                         | 1,742,433        | 1,623,197        | 1,517,800        | 1,769,812        | 1,716,290        | 8,369,532        |
| Reclass of 40% Lewiston          | 127,252          | 153,124          | 124,228          | 118,448          | 110,916          | 633,968          |
| <b>Total Washington</b>          | <b>1,869,685</b> | <b>1,776,321</b> | <b>1,642,028</b> | <b>1,888,260</b> | <b>1,827,206</b> | <b>9,003,500</b> |

Consecutive 5-Day Peak Firm Requirement  
Total Requirement by Delivery Point

Run Date 05/17/2017 14:59:42  
Start Date 01/03/2017

|                             | 2/18/2018      | 2/19/2018      | 2/20/2018      | 2/21/2018      | 2/22/2018      | Total            |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Idaho CTP (Pipeline Vol Th) |                |                |                |                |                |                  |
| ATHO                        | 7,030          | 7,800          | 7,820          | 7,860          | 6,620          | 37,130           |
| BONN                        | 11,730         | 12,900         | 13,010         | 11,770         | 11,450         | 60,860           |
| CHASE RD                    | 134,170        | 138,440        | 137,880        | 124,750        | 112,040        | 647,280          |
| CORDLENE                    | 55,100         | 59,650         | 59,790         | 54,010         | 48,930         | 277,480          |
| CORDLENW                    | 62,240         | 65,030         | 64,810         | 59,840         | 56,120         | 308,040          |
| DOVER                       | 9,880          | 9,640          | 9,770          | 8,470          | 8,240          | 46,000           |
| GENESEE                     | 1,600          | 1,720          | 1,940          | 1,900          | 1,960          | 9,120            |
| KELLOGG                     | 30,300         | 34,860         | 37,030         | 34,100         | 31,030         | 167,320          |
| LEWISPF                     | 166,320        | 142,560        | 158,280        | 138,820        | 168,840        | 774,820          |
| LEWISTNW                    | 29,110         | 55,290         | 47,610         | 39,000         | 39,530         | 210,540          |
| LEWISTON                    | 63,050         | 96,960         | 85,250         | 75,580         | 76,050         | 396,890          |
| MCGUIRE                     | 36,160         | 38,780         | 38,080         | 34,680         | 31,740         | 179,440          |
| MOSCOW                      | 39,750         | 59,940         | 55,740         | 47,390         | 46,910         | 249,730          |
| MOYS                        | 6,230          | 9,690          | 9,910          | 9,140          | 9,280          | 44,250           |
| PAGE MINE                   | 110            | 120            | 130            | 130            | 240            | 730              |
| PINEHURST                   | 5,820          | 6,520          | 6,890          | 6,280          | 5,340          | 30,850           |
| POST FALLS                  | 34,640         | 36,320         | 36,240         | 32,290         | 27,550         | 167,040          |
| RATHDRUM                    | 56,500         | 59,580         | 59,270         | 55,710         | 49,930         | 280,990          |
| SAGLE                       | 3,330          | 3,360          | 3,400          | 2,900          | 2,890          | 15,880           |
| SAND                        | 29,720         | 29,010         | 29,200         | 25,730         | 24,030         | 137,690          |
| SCHW                        | 23,790         | 22,300         | 22,500         | 20,140         | 19,350         | 108,080          |
| SMELTERVIL                  | 2,480          | 2,830          | 3,040          | 2,810          | 2,650          | 13,810           |
| ID Total                    | 809,060        | 893,300        | 887,590        | 793,300        | 780,720        | 4,163,970        |
| Reclass of 40% Lewiston     | (78,172)       | (79,140)       | (82,356)       | (71,128)       | (83,348)       | (394,144)        |
| <b>Total Idaho</b>          | <b>730,888</b> | <b>814,160</b> | <b>805,234</b> | <b>722,172</b> | <b>697,372</b> | <b>3,769,826</b> |

|                                  |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Washington CTP (Pipeline Vol Th) |                  |                  |                  |                  |                  |                  |
| AVISTATURBINE                    | -                | (1,319)          | (12,210)         | (19,563)         | (3,818)          | (36,910)         |
| COLFAX                           | 8,140            | 11,360           | 10,360           | 9,240            | 8,480            | 47,580           |
| COLTON                           | 1,040            | 1,550            | 1,370            | 1,180            | 1,270            | 6,410            |
| CONNELL                          | 25,290           | 24,900           | 29,850           | 31,300           | 33,350           | 144,690          |
| ENDICOTT                         | 990              | 1,130            | 1,200            | 1,030            | 990              | 5,340            |
| GOLDENDALE                       | 5,890            | 7,220            | 7,110            | 6,800            | 7,720            | 34,740           |
| KEYSTONE                         | 260              | 270              | 270              | 270              | 270              | 1,340            |
| LCRS                             | 970              | 1,070            | 1,130            | 1,000            | 950              | 5,120            |
| LIND                             | 1,110            | 1,200            | 1,440            | 1,320            | 1,290            | 6,360            |
| MED LAKE                         | 40,150           | 41,640           | 42,840           | 40,020           | 39,280           | 203,930          |
| MICA                             | 137,420          | 142,270          | 149,760          | 137,180          | 125,300          | 691,930          |
| NINE MILE                        | 153,730          | 165,210          | 173,440          | 166,300          | 158,680          | 817,360          |
| PALOUSE                          | 3,020            | 4,160            | 3,990            | 3,540            | 3,340            | 18,050           |
| PULLMAN                          | 94,140           | 115,890          | 91,730           | 104,460          | 106,610          | 512,830          |
| RITZVILLE                        | 5,990            | 6,110            | 6,400            | 5,700            | 5,600            | 29,800           |
| ROSL                             | 1,600            | 1,810            | 1,840            | 1,690            | 1,520            | 8,460            |
| SJON                             | 1,950            | 2,110            | 2,160            | 1,860            | 1,800            | 9,880            |
| SPAN                             | 2,080            | 2,140            | 2,180            | 2,100            | 2,000            | 10,500           |
| SPO MEAD                         | 393,330          | 445,500          | 399,170          | 374,120          | 313,800          | 1,925,920        |
| SPO WEST                         | 229,160          | 262,550          | 260,730          | 245,050          | 233,430          | 1,230,920        |
| SPRAGUE                          | 860              | 880              | 890              | 790              | 780              | 4,200            |
| STEVENS#2                        | 2,110            | 2,350            | 2,580            | 2,460            | 2,530            | 12,030           |
| STEVENSON                        | 1,480            | 1,620            | 2,050            | 1,850            | 1,950            | 8,950            |
| SWWP                             | 439,260          | 431,590          | 509,140          | 487,060          | 457,990          | 2,325,040        |
| UNIONTOWN                        | 670              | 1,020            | 990              | 850              | 860              | 4,390            |
| WARDEN (WA)                      | 19,710           | 21,590           | 20,110           | 22,840           | 21,620           | 105,870          |
| WA Total                         | 1,570,350        | 1,695,821        | 1,710,520        | 1,630,447        | 1,527,592        | 8,134,730        |
| Reclass of 40% Lewiston          | 78,172           | 79,140           | 82,356           | 71,128           | 83,348           | 394,144          |
| <b>Total Washington</b>          | <b>1,648,522</b> | <b>1,774,961</b> | <b>1,792,876</b> | <b>1,701,575</b> | <b>1,610,940</b> | <b>8,528,874</b> |

# AVISTA ALLOCATION FACTORS

## NOTE 10 Natural Gas JURISDICTION ALLOCATORS

Note: See electronic workpapers for supporting data.

Usage 12 Month-Ended

Data Source: Financial Reporting

Data Updated Daily

| Usage Qty    |       |                        | 202001            | 202002            | 202003            | 202004            | 202005            | 202006            | 202007            | 202008            | 202009            | 202010            | 202011            | 202012            | Total              |                         |
|--------------|-------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| Service      |       | State Code             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                         |
| GD           | ID    |                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                         |
|              | 0101  | FIRM AND GENERAL SER   | 10,156,055        | 9,421,634         | 8,242,437         | 6,779,949         | 3,439,935         | 2,326,083         | 1,544,013         | 1,127,111         | 1,236,835         | 2,322,138         | 6,851,638         | 9,871,772         | 63,319,600         |                         |
|              | 0111  | FIRM-LARGE GEN SERV    | 3,313,505         | 3,076,721         | 2,820,411         | 2,246,850         | 1,352,739         | 1,518,015         | 920,615           | 967,897           | 1,107,178         | 1,263,793         | 2,338,064         | 3,156,053         | 24,081,841         |                         |
|              | 0112  | FIRM-LARGE GEN SERV    | 980               | 815               | 828               | 11,671            | 67,372            | 59,680            | 63,468            | 31,531            | 53,873            | 68,915            | 48,279            | 11,427            | 418,841            |                         |
|              | 0146  | TRANSP SVC CUST GAS    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0147  | TRANSP SVC SPEC CON    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0158  | TAX ADJUSTMENT         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0159  | FIRM TRANS SPEC CONT   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0199  | MISC GAS REVENUE       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0001  | RESIDENTIAL            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0011  | GENERAL SERVICE        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0095  | WIND POWER             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0410  | GENERAL RESIDENTIAL    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0012  | RESID&FARM-GEN SERV    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0048  | AREA LGHT-FARM&RESID   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0047  | AREA LIGHT-COM&INDUS   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0021  | LARGE GENERAL SERV     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0032  | PUMPING SVC RES&FRM    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              |       |                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 87,820,282 24%     |                         |
| OR           | 0410  | GENERAL RESIDENTIAL    | 8,495,297         | 7,514,884         | 6,562,902         | 5,312,166         | 2,675,229         | 2,078,644         | 1,381,665         | 1,062,984         | 1,131,002         | 1,573,028         | 4,174,155         | 8,250,693         | 50,212,647         |                         |
|              | 0420  | GEN NATURAL GAS SVC    | 4,532,898         | 4,062,713         | 3,537,065         | 2,596,006         | 1,298,498         | 1,056,337         | 824,582           | 736,240           | 752,193           | 936,450           | 2,110,487         | 4,129,364         | 26,572,832         |                         |
|              | 0424  | LARG GEN&INDUST SVC    | 483,821           | 447,693           | 431,941           | 361,258           | 255,224           | 245,308           | 240,347           | 239,278           | 226,265           | 253,648           | 369,474           | 443,442           | 3,997,698          |                         |
|              | 0440  | INTERRUP NAT GAS SVC   | 978,025           | 1,298,383         | 1,256,410         | 1,277,614         | 1,037,168         | 967,073           | 1,015,424         | 1,011,127         | 1,098,948         | 1,056,492         | 1,151,148         | 1,305,567         | 13,453,380         |                         |
|              | 0444  | SEASONAL NAT GAS SVC   | 4                 | 5                 | 3                 | 75                | 15,219            | 6,538             | 20,172            | 28,071            | 94,093            | 41,917            | 13,848            | 2,539             | 222,485            |                         |
|              | 0447M | SPEC CONTRACT-MURPHY   | 188,062           | 205,023           | 238,459           | 249,007           | 197,621           | 171,201           | 204,228           | 207,924           | 204,454           | 207,990           | 224,420           | 225,766           | 2,524,155          |                         |
|              | 0447R | SPEC CONT-RBURG FRST   | 280,011           | 284,538           | 294,127           | 320,893           | 303,570           | 306,160           | 291,512           | 297,140           | 308,611           | 291,517           | 312,412           | 295,353           | 3,585,844          |                         |
|              | 0456  | TRANSP SVC - INTERRUPT |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0460  | TAX ADJUSTMENT         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 0499  | MISC GAS REVENUE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 447R  | SPEC CONT-RBURG FRST   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 0001  | RESIDENTIAL            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0011  | GENERAL SERVICE        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0101  | FIRM AND GENERAL SER   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0111  | FIRM-LARGE GEN SERV    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0112  | FIRM-LARGE GEN SERV    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0121  | FIRM-HI ANNUAL LOAD    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0122  | FIRM-HI ANNUAL LOAD    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0199  | MISC GAS REVENUE       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0058  | TAX ADJUSTMENT         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0031  | PUMPING SERVICE        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              |       |                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 100,569,041 27%    |                         |
| WA           | 0101  | FIRM AND GENERAL SER   | 20,670,823        | 18,983,970        | 17,324,402        | 12,799,357        | 6,482,283         | 4,378,779         | 2,911,132         | 2,216,621         | 2,456,214         | 4,182,739         | 13,120,237        | 20,107,619        | 125,634,176        |                         |
|              | 0102  | RESIDENTIAL DISCOUNT   | 20,316            | 22,579            | 21,024            | 16,051            | 8,462             | 5,897             | 3,412             | 2,532             | 3,225             | 6,153             | 19,689            | 30,313            | 159,653            |                         |
|              | 0111  | FIRM-LARGE GEN SERV    | 7,774,803         | 7,423,212         | 6,805,409         | 4,966,732         | 2,979,835         | 2,165,429         | 1,750,988         | 1,520,329         | 1,743,787         | 2,428,824         | 5,289,502         | 7,509,889         | 52,358,738         |                         |
|              | 0112  | FIRM-LARGE GEN SERV    | 19,101            | 17,725            | 15,724            | 49,519            | 260,371           | 177,715           | 69,171            | 52,763            | 53,668            | 68,589            | 72,531            | 108,202           | 965,080            |                         |
|              | 0121  | FIRM-HI ANNUAL LOAD    | 191,771           | 167,460           | 144,664           | 30,246            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 534,141            |                         |
|              | 0122  | FIRM-HI ANNUAL LOAD    | 469,626           | 473,987           | 441,069           | 321,866           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 1,706,548          |                         |
|              | 0132  | INTERRUPTIBLE SERV     | 199,430           | 115,028           | 118,162           | 99,236            | 73,987            | 59,165            | 47,367            | 42,566            | 46,925            | 54,977            | 81,554            | 126,569           | 1,064,965          |                         |
|              | 0146  | TRANSP SVC CUST GAS    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0147  | TRANSP SVC SPEC CON    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0148  | HI VOL TRANSP SVC      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0158  | TAX ADJUSTMENT         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 0158A | TAX ADJUSTMENT TRIBA   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 0199  | MISC GAS REVENUE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |                         |
|              | 0001  | RESIDENTIAL            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0012  | RESID&FARM-GEN SERV    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0099  | MISC ELECT REVENUE     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0011  | GENERAL SERVICE        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0410  | GENERAL RESIDENTIAL    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0031  | PUMPING SERVICE        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0048  | AREA LGHT-FARM&RESID   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0420  | GEN NATURAL GAS SVC    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0032  | PUMPING SVC RES&FRM    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              | 0058  | TAX ADJUSTMENT         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |                         |
|              |       |                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 182,423,301 49%    |                         |
| <b>Total</b> |       |                        | <b>76,054,647</b> | <b>70,319,615</b> | <b>65,266,386</b> | <b>55,622,603</b> | <b>33,597,390</b> | <b>28,269,439</b> | <b>24,495,490</b> | <b>20,437,540</b> | <b>23,437,578</b> | <b>28,484,217</b> | <b>52,630,239</b> | <b>72,275,320</b> | <b>370,812,624</b> | <b>370,812,624 100%</b> |

Run Date: Jan 5, 2021

For Internal Use Only



Usage 12 Month-Ended

Data Source: Financial Reporting

Data Updated Daily

| Usage Qty    |       |                       | 202001            | 202002            | 202003            | 202004            | 202005            | 202006            | 202007            | 202008            | 202009            | 202010            | 202011            | 202012            | Total              |
|--------------|-------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Service      | ID    | State Code            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| GD           | 0101  | FIRM AND GENERAL SER  | 10,156,055        | 9,421,634         | 8,242,437         | 6,779,949         | 3,439,935         | 2,326,083         | 1,544,013         | 1,127,111         | 1,236,835         | 2,322,138         | 6,851,638         | 9,871,772         | 63,319,600         |
|              | 0111  | FIRM-LARGE GEN SERV   | 3,313,505         | 3,076,721         | 2,820,411         | 2,246,850         | 1,352,739         | 1,518,015         | 920,615           | 967,897           | 1,107,178         | 1,263,793         | 2,338,064         | 3,156,053         | 24,081,841         |
|              | 0112  | FIRM-LARGE GEN SERV   | 980               | 815               | 828               | 11,671            | 67,372            | 59,680            | 63,468            | 31,531            | 53,873            | 68,915            | 48,279            | 11,427            | 418,841            |
|              | 0146  | TRANSP SVC CUST GAS   | 292,953           | 356,428           | 282,272           | 289,245           | 251,052           | 231,818           | 295,136           | 283,212           | 233,087           | 411,049           | 351,649           | 299,130           | 3,577,031          |
|              | 0147  | TRANSP SVC SPEC CON   | 161,788           | 164,311           | 143,196           | 153,464           | 127,030           | 105,929           | 58,681            | 94,421            | 95,598            | 97,439            | 102,918           | 98,466            | 1,403,241          |
|              | 0158  | TAX ADJUSTMENT        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0159  | FIRM TRANS SPEC CONT  | 6,117,099         | 5,126,101         | 5,970,545         | 7,140,234         | 3,682,402         | 5,049,941         | 5,797,836         | 4,193,124         | 5,470,290         | 5,592,998         | 5,904,690         | 6,486,867         | 66,532,127         |
|              | 0199  | MISC GAS REVENUE      | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0001  | RESIDENTIAL           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0011  | GENERAL SERVICE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0095  | WIND POWER            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0410  | GENERAL RESIDENTIAL   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0012  | RESID&FARM-GEN SERV   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0048  | AREA LGHT-FARM&RESID  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0047  | AREA LIGHT-COM&INDUS  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0021  | LARGE GENERAL SERV    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0032  | PUMPING SVC RES&FRM   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
| 159,332,681  |       |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| OR           | 0410  | GENERAL RESIDENTIAL   | 8,495,297         | 7,514,884         | 6,562,902         | 5,312,166         | 2,675,229         | 2,078,644         | 1,381,665         | 1,062,984         | 1,131,002         | 1,573,028         | 4,174,155         | 8,250,693         | 50,212,647         |
|              | 0420  | GEN NATURAL GAS SVC   | 4,532,898         | 4,062,713         | 3,537,065         | 2,596,006         | 1,298,498         | 1,056,337         | 824,582           | 736,240           | 752,193           | 936,450           | 2,110,487         | 4,129,364         | 26,572,832         |
|              | 0424  | LARG GEN&INDUST SVC   | 483,821           | 447,693           | 431,941           | 361,258           | 255,224           | 245,308           | 240,347           | 239,278           | 226,265           | 253,648           | 369,474           | 443,442           | 3,997,698          |
|              | 0440  | INTERRUP NAT GAS SVC  | 978,025           | 1,298,383         | 1,256,410         | 1,277,614         | 1,037,168         | 967,073           | 1,015,424         | 1,011,127         | 1,098,948         | 1,056,492         | 1,151,148         | 1,305,567         | 13,453,380         |
|              | 0444  | SEASONAL NAT GAS SVC  | 4                 | 5                 | 3                 | 75                | 15,219            | 6,538             | 20,172            | 28,071            | 94,093            | 41,917            | 13,848            | 2,539             | 222,485            |
|              | 0447M | SPEC CONTRACT-MURPHY  | 188,062           | 205,023           | 238,459           | 249,007           | 197,621           | 171,201           | 204,228           | 207,924           | 204,454           | 207,990           | 224,420           | 225,766           | 2,524,155          |
|              | 0447R | SPEC CONT-RBURG FRST  | 280,011           | 284,538           | 294,127           | 320,893           | 303,570           | 306,160           | 291,512           | 297,140           | 308,611           | 291,517           | 312,412           | 295,353           | 3,585,844          |
|              | 0456  | TRANS SVC - INTERRUPT | 2,875,128         | 2,934,005         | 2,832,975         | 2,679,727         | 2,275,584         | 2,157,403         | 2,158,909         | 1,960,098         | 2,140,649         | 2,097,277         | 2,585,096         | 2,741,290         | 29,438,141         |
|              | 0460  | TAX ADJUSTMENT        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0499  | MISC GAS REVENUE      | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 447R  | SPEC CONT-RBURG FRST  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0001  | RESIDENTIAL           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0011  | GENERAL SERVICE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0101  | FIRM AND GENERAL SER  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0111  | FIRM-LARGE GEN SERV   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0012  | RESID&FARM-GEN SERV   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0048  | AREA LGHT-FARM&RESID  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0199  | MISC GAS REVENUE      | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0058  | TAX ADJUSTMENT        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0031  | PUMPING SERVICE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
| 130,007,182  |       |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| WA           | 0101  | FIRM AND GENERAL SER  | 20,670,823        | 18,983,970        | 17,324,402        | 12,799,357        | 6,482,283         | 4,378,779         | 2,911,132         | 2,216,621         | 2,456,214         | 4,182,739         | 13,120,237        | 20,107,619        | 125,634,176        |
|              | 0102  | RESIDENTIAL DISCOUNT  | 20,316            | 22,579            | 21,024            | 16,051            | 8,462             | 5,897             | 3,412             | 2,532             | 3,225             | 6,153             | 19,689            | 30,313            | 159,653            |
|              | 0111  | FIRM-LARGE GEN SERV   | 7,774,803         | 7,423,212         | 6,805,409         | 4,966,732         | 2,979,835         | 2,165,429         | 1,750,988         | 1,520,329         | 1,743,787         | 2,428,824         | 5,289,502         | 7,509,889         | 52,358,738         |
|              | 0112  | FIRM-LARGE GEN SERV   | 19,101            | 17,725            | 15,724            | 49,519            | 260,371           | 177,715           | 69,171            | 52,763            | 53,668            | 68,589            | 72,531            | 108,202           | 965,080            |
|              | 0121  | FIRM-HI ANNUAL LOAD   | 191,771           | 167,460           | 144,664           | 30,246            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 534,141            |
|              | 0122  | FIRM-HI ANNUAL LOAD   | 469,626           | 473,987           | 441,069           | 321,866           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 1,706,548          |
|              | 0132  | INTERRUPTIBLE SERV    | 199,430           | 115,028           | 118,162           | 99,236            | 73,987            | 59,165            | 47,367            | 42,566            | 46,925            | 54,977            | 81,554            | 126,569           | 1,064,965          |
|              | 0146  | TRANSP SVC CUST GAS   | 3,156,615         | 3,311,586         | 3,150,377         | 3,174,975         | 2,484,447         | 1,747,634         | 1,850,477         | 1,488,779         | 1,755,424         | 1,782,048         | 2,865,078         | 2,895,484         | 29,662,924         |
|              | 0147  | TRANSP SVC SPEC CON   | 885,487           | 112,693           | 96,430            | 474,375           | 617,352           | 73,447            | 135,995           | 281,055           | 496,427           | 823,365           | 1,096,071         | 277,011           | 5,369,708          |
|              | 0148  | HI VOL TRANSP SVC     | 4,791,048         | 4,798,122         | 4,535,555         | 4,272,088         | 3,712,009         | 3,381,243         | 2,910,360         | 2,592,737         | 2,728,832         | 2,922,870         | 3,547,300         | 3,902,504         | 44,094,668         |
|              | 0158  | TAX ADJUSTMENT        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0158A | TAX ADJUSTMENT TRIBA  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0199  | MISC GAS REVENUE      | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0001  | RESIDENTIAL           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0012  | RESID&FARM-GEN SERV   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0099  | MISC ELECT REVENUE    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0011  | GENERAL SERVICE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0410  | GENERAL RESIDENTIAL   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0031  | PUMPING SERVICE       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0048  | AREA LGHT-FARM&RESID  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0420  | GEN NATURAL GAS SVC   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0032  | PUMPING SVC RES&FRM   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
|              | 0058  | TAX ADJUSTMENT        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
| 261,550,601  |       |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| <b>Total</b> |       |                       | <b>76,054,647</b> | <b>70,319,615</b> | <b>65,266,386</b> | <b>55,622,603</b> | <b>33,597,390</b> | <b>28,269,439</b> | <b>24,495,490</b> | <b>20,437,540</b> | <b>23,437,578</b> | <b>28,484,217</b> | <b>52,630,239</b> | <b>72,275,320</b> | <b>550,890,464</b> |

Run Date: Jan 5, 2021

For Internal Use Only

Avista Corp  
ALLOCATION FACTORS

JACKSON PRAIRIE  
JURISDICTION ALLOCATOR

Subject: Allocation of Jackson Prairie Storage Project O&M and capital costs between Washington/Idaho and Oregon.

To: Kevin Christie  
Don Falkner  
Yvonne Cook  
Rich Stevens  
Craig Bertholf  
Theresa Melvin  
Annette Brandon  
Cameron Dunlop

Date: 07/19/2010

With the assignment of a portion of Jackson Prairie capacity and deliverability to Oregon it is necessary to allocate some of the ongoing O&M and capital costs from Washington/Idaho to Oregon.

On October 31<sup>st</sup>, 2009 Avista completed its one third participation in the injection of gas for the Capacity Expansion that has been ongoing since August of 2002. This expansion leaves Avista with an increase of 1,456,000 Dth of cushion gas and 2,184,000 Dth of working gas.

The capacity expansion that has been allocated to Oregon customers since July 1, 2007 results in 174,964 Dth of cushion gas and 262,446 Dth of working gas capacity.

The remainder of the capacity expansion 1,281,036 Dth of cushion gas and 1,921,554 Dth of working gas is held by Avista Energy (AE). AE also holds 1,109,111 Dth of working gas and 104,000 Dth of deliverability from an earlier expansion.

There will be ongoing water lifting costs, which will be assigned to AE, while the other two partners finish their portion of the expansion because the contract requires equal sharing throughout the project.

On November 1st the Deliverability expansion which included ten new wells, a new Solar Taurus compressor and other station enhancements went into service. This expansion increased Avista's daily deliverability by 104,000 Dth per day. Twenty-five percent of this expansion is being allocated to Oregon customers with the balance allocated to WA/ID customers. This gives Avista a total daily withdrawal of 398,670 Dth/d less the 104,000 held by AE, or 294,670 Dth/d net withdrawals.

The allocation of costs will occur in two phases. O&M costs will be allocated to Washington/Idaho, Oregon and AE based on the capacity held by each of the participants using Avista's one third share of available capacity. Capital costs will be allocated to Washington/Idaho & Oregon based on the capacity held after the 5/01/2011 transfer of capacity from AE because none of the ongoing. The allocation percentages are as follows.

| <b>1/1/2009 through 4/30/2011 O&amp;M</b> | Dth (thousands) | Allocation % |
|---|-----------------|--------------|
| JP WA & ID (AN)                           | 5,234.666       | 61.38%       |
| JP OR                                     | 262.446         | 3.08%        |
| AE Capacity leased to Shell               | 3,030.901       | 35.54%       |
|   | 8,528.013       | 100.00%      |

| <b>1/1/2009 through 4/30/2011 Capital</b>                  | Dth (thousands) | Allocation % |
|--|-----------------|--------------|
| JP WA & ID (AN)  | 7,704.676       | 90.35%       |
| JP OR  | 823.337         | 9.65%        |
| AE Capacity leased to Shell. Capital is directly assigned. | -               | 0.00%        |
|  | 8,528.013       | 100.00%      |

| <b>Post 4/30/2011 O&amp;M &amp; Capital</b> | Dth (thousands) | Allocation % |
|---|-----------------|--------------|
| JP WA & ID (AN)                             | 7,704.676       | 90.35%       |
| JP OR                                       | 823.337         | 9.65%        |
| AE Capacity leased to Shell                 | -               | 0.00%        |
|   | 8,528.013       | 100.00%      |

Please use these allocation percentages as appropriate for property tax, insurance, and any other costs that should be split between the various jurisdictions.