

**STATE OF WASHINGTON**  
**AFFILIATED INTEREST AND SUBSIDIARY**  
**TRANSACTIONS REPORT**  
**OF**  
**AVISTA CORPORATION**  
**d/b/a AVISTA UTILITIES**

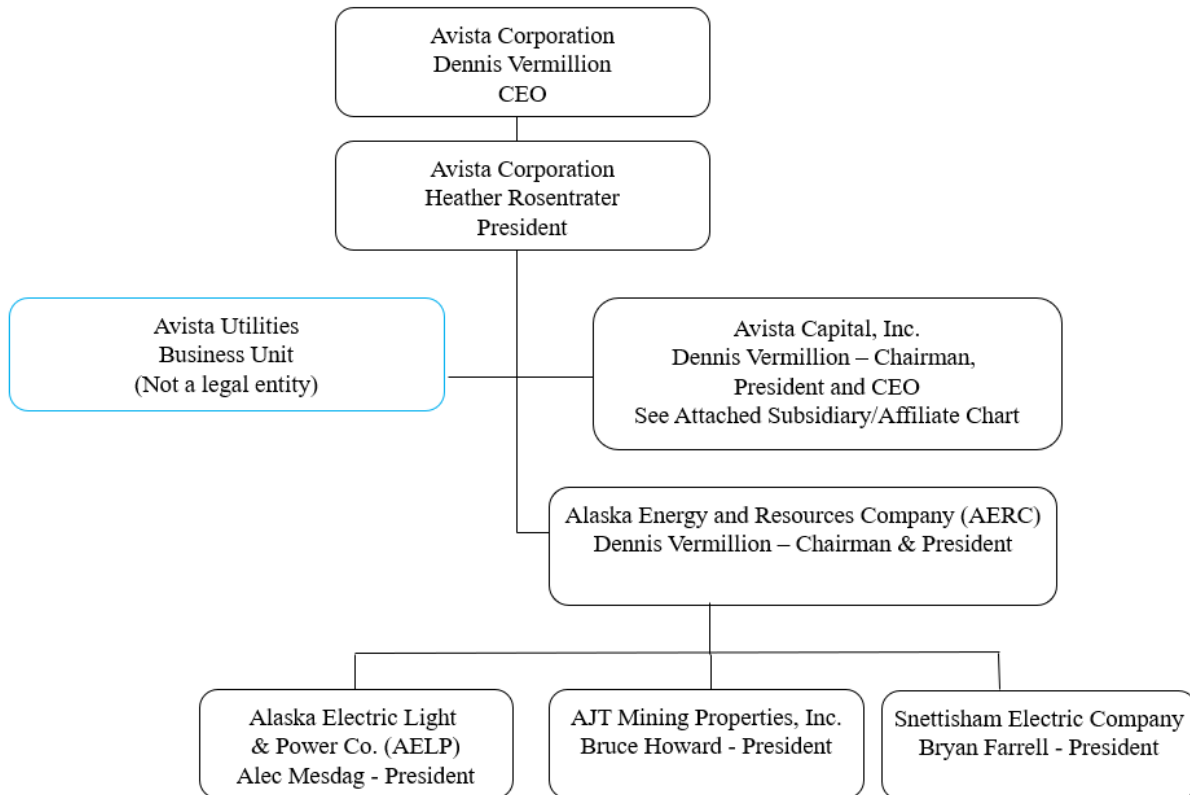
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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

Avista Utilities is a combination utility that provides service to approximately 416,000 electric customers and 381,000 natural gas customers in a 30,000-square-mile area in eastern Washington, northern Idaho, and parts of southern and eastern Oregon. The largest community served in the area is Spokane, Washington, which is the location of its main offices.

## **I. ORGANIZATION INFORMATION**

### **1. Organizational Chart**



Included in **Attachment 1** is additional details related to the Avista Capital and Avista Development subsidiaries.

## 2. Directors and/or Officers

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

## 3. Narrative Descriptions of Subsidiaries

**Avista Capital, Inc.**, is a wholly-owned subsidiary of Avista Corp. and is the parent corporation of Avista Corporation's non-regulated subsidiary investments and operations. As of December 31, 2023, Avista Capital had the following non-utility subsidiary investments:

- **Avista Edge** (100% ownership) is non-active.
- **Avista Development, Inc.** (100% ownership-no employees, passive income) was established to manage real estate investments including:
  - \* **Court Yard Office Center, LLC** (100% ownership) is non-active.
  - \* **South Landing Building A (Catalyst), LLC** (37.65% ownership) plans, designs, permits, owns, develops, and operates commercial real estate.
  - \* **611 East Sprague HUB, LLC** (35.94% ownership) plans, designs, permits, owns, develops, and operates commercial real estate.
  - \* **Spokane EDO, LLC** (50% ownership) operates and maintains the central plant that provides heating and cooling services to the South Landing Eco District project in Spokane, WA.
  - \* **Spokane Eco District I, LLC** (50% ownership) owns the central plant equipment located in the South Landing Eco District project in Spokane, WA.
  - \* **University Development Company, LLC** (100% ownership) was established to negotiate a land purchase in the South University District of Spokane, WA with anonymity. The entity will be managed by a lawyer in Coeur d'Alene, ID, and will not actually buy the land, but assign the purchase and sale agreement to Avista Development at closing. Once closed, the entity will be dissolved.
- **Pentzer Corporation** is a wholly-owned private investment company that serves as parent of the non-utility businesses listed below (100% ownership-no employees, passive income):
  - \* **Pentzer Venture Holdings II, Inc.** (100% ownership) is a holding company for an inactive sewage treatment plant near Spokane Industrial Park.

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

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

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

#### 4. Narrative Descriptions of Affiliates

As of December 31, 2023, Avista Capital had the following affiliates:

- **Avista Development** (100% ownership by Avista Capital)
- **Mind to Market, LLC** (36% ownership by Avista Development, Inc.)
- **Lumen BioScience, Inc.** (17.3% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.19% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (5.9% ownership by Avista Development, Inc.)
- **Toolbox, LLC** (9.52% ownership by Avista Development, Inc.)
- **Kick Start II LLC** (7.68% ownership by Avista Development, Inc.)
- **Kick Start III LLC** (5.68% ownership by Avista Development, Inc.)
- **Kick Start IV LLC** (10.67% ownership by Avista Development, Inc.)
- **Kick Start V LLC** (7.94% ownership by Avista Development, Inc.)
- **Safeguard Equipment, Inc.** (12.93% ownership by Avista Development, Inc.)
- **Energy Impact Fund 1** (4.7% ownership by Avista Development, Inc.)
- **Energy Impact Fund 2** (3.4% ownership by Avista Development, Inc.)

- **EIP Deep Decarbonization Frontier Fund I LP** (1.1% ownership by Avista Development, Inc.)
- **LevelTen Energy, Inc.** (2.4% ownership by Avista Development, Inc.)
- **EnerTech II** (2.2% ownership by Avista Development, Inc.)
- **ConnectDER, LLC** (9.86% ownership by Avista Development, Inc.)
- **Xpansiv Data Systems Inc.** (3.0% ownership by Avista Development, Inc.)
- **Inter-Atlantic Energy Capital Ventures, Inc.** (8.0% ownership by Avista Development, Inc.)

As of December 31, 2023, Salix had the following affiliates:

- **Plum Energy** (24.8% ownership by Salix, Inc.)

## **II. TRANSACTIONS BETWEEN AVISTA AND SUBSIDIARIES AND AFFILIATES**

### **1. Transactions with subsidiaries and affiliates totaling less than \$100,000 for the reporting period ended December 31, 2023:**

<b>Subsidiary/Affiliate Name</b>	<b>Account No.</b>	<b>Acct. Description</b>	<b>System Amount</b>	<b>Washington Amount</b>
(2) Courtyard Office Center, LLC	146	Accts Rec.	\$ 20,915	\$ -
(2) AERC	146	Accts Rec.	\$ 1,104	\$ -
(2) AJTM	146	Accts Rec.	\$ 2,762	\$ -

### **2. Transactions with subsidiaries and affiliates totaling or exceeding \$100,000 for the reporting period ended December 31, 2023:**

<b>Subsidiary/Affiliate Name</b>	<b>Account No.</b>	<b>Acct. Description</b>	<b>System Amount</b>	<b>Washington Amount</b>
(1) Avista Capital II (Trust)	427	Interest Exp.	\$ 2,503,671	\$ -
(2) Avista Capital, Inc	146	Accts Rec.	\$ 120,216	\$ -
(2) Avista Development, Inc.	146	Accts Rec.	\$ 643,823	\$ -
(2) Avista Edge, Inc	146	Accts Rec.	\$ 1,386,583	\$ -
(2) AELP	146	Accts Rec.	\$ 1,719,427	\$ -

See descriptions below, Section II. 2. (b), pages 5 through 6.

#### **(a) Financial Statements:**

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

**(b) Description of Services or Transactions:**

**(1) Avista Capital II (Trust) Expenses**

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with principle amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II then issued to investors \$50.0 million of Preferred Trust Securities and also issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of the Preferred Trust Securities. In the end, customers are paying for the \$40.0 million (\$51.5 - \$1.5 - \$10.0) of Floating Rate Junior Subordinated Deferrable Interest Debentures (debt). The current interest rate on this debt is 1.10% and matures June 1, 2037. The associated interest charges for the trust carried on Avista's books for 2023 totaled \$2,503,671 and were recorded in FERC Account No. 427670 (interest expense). There are no other costs associated with this trust.

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

*Avista Corporation Corporate Services:*

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

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

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

Please see the individual descriptions in Section II. 2, pages 4 through 7. Services are provided at cost. Any charges allocated to Washington are allocated based on the Company's four-factor allocation methodology. (Please refer to **Attachment 4** for the allocation factors.)

**(d) Inter-Company Loans:**

**Avista Corp / Avista Capital Note Payable / Receivable**

During 2023, Avista Corp. recorded a short-term note receivable from Avista Capital, Inc. The year-end note receivable amount at December 31, 2023 was approximately \$20,584,744. The maximum note receivable amount outstanding during the year, due from Avista Capital, was \$20,584,744. Total interest expense due to Avista Corp. in 2023 was \$1,357,549.

According to the Cash Management Guidelines and Procedures filed with the Commission in November of 2023, investment/borrowing rates between Avista Corporation and Avista Capital that were in effect during 2023 were:

- a. Upon receiving appropriate approvals, excess Avista Capital cash may be invested with (loaned to) Avista Corp. at a rate equal to Avista Corp.'s avoided short-term borrowing cost, which is the short-term borrowing rate related to Avista Corp.'s credit facility (currently estimated at the one-month LIBOR plus 100 basis points). The rate will be reset monthly with the LIBOR rate in effect on the second business day of each month.

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

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

- b. Avista Capital may borrow from Avista Corp. up to \$80M, subject to board-approved limits, at a rate equal to at least the Alternate Base Rate (as defined in the credit facility), currently estimated at the Prime rate. This rate will be reset at such time as the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.

**(e) Description of Parent Guaranteed Debt:**

Avista Corporation does not guarantee debt of its subsidiaries; see Section III, Miscellaneous Agreements and Transactions.

**(f) Description of Activities of Subsidiaries:**

See Section I. 3 on pages 2 through 3.

**(g) List of all common officers and directors:**

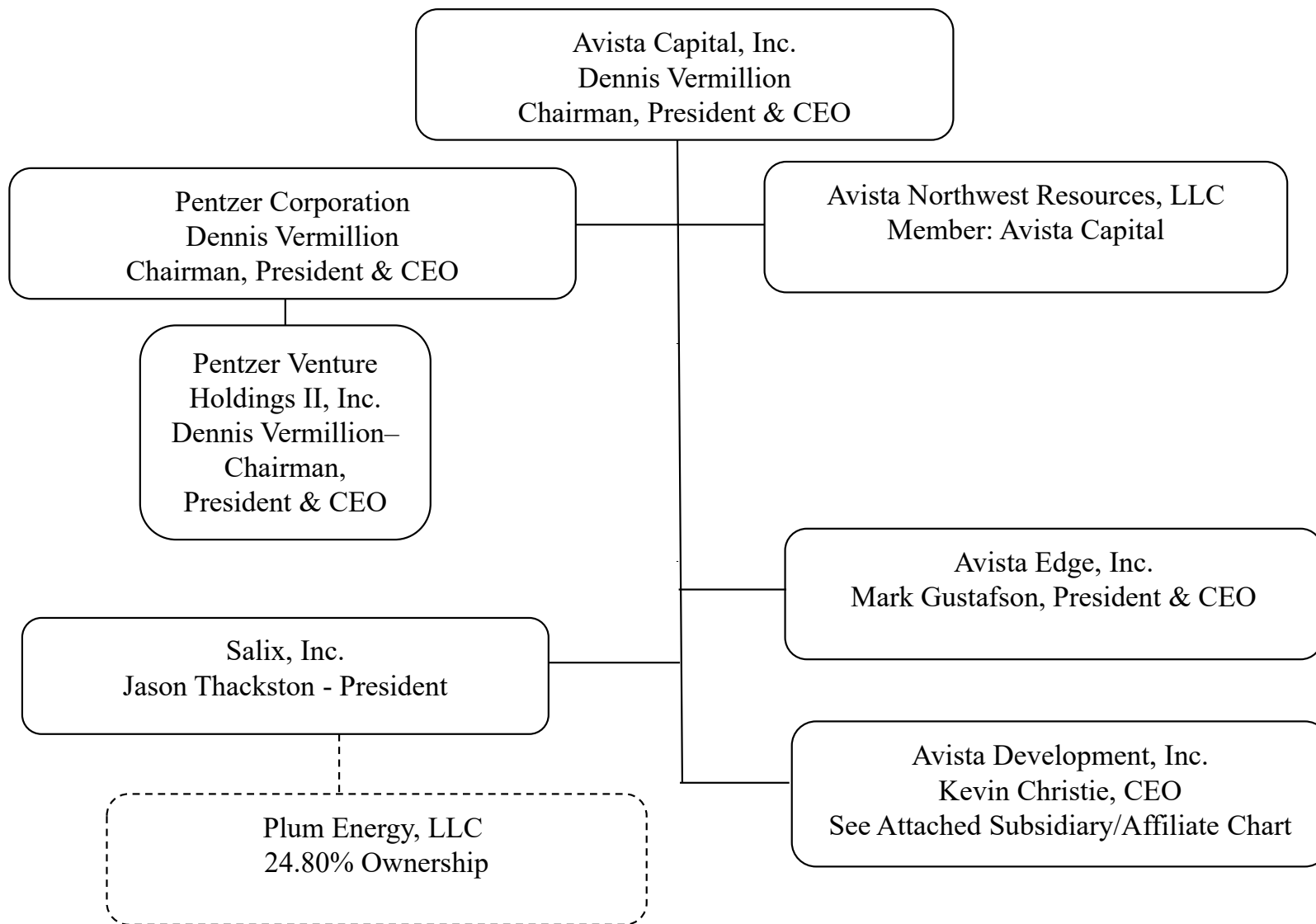
See Section I. 2 at page 1.

**III. MISCELLANEOUS AGREEMENTS AND TRANSACTIONS**

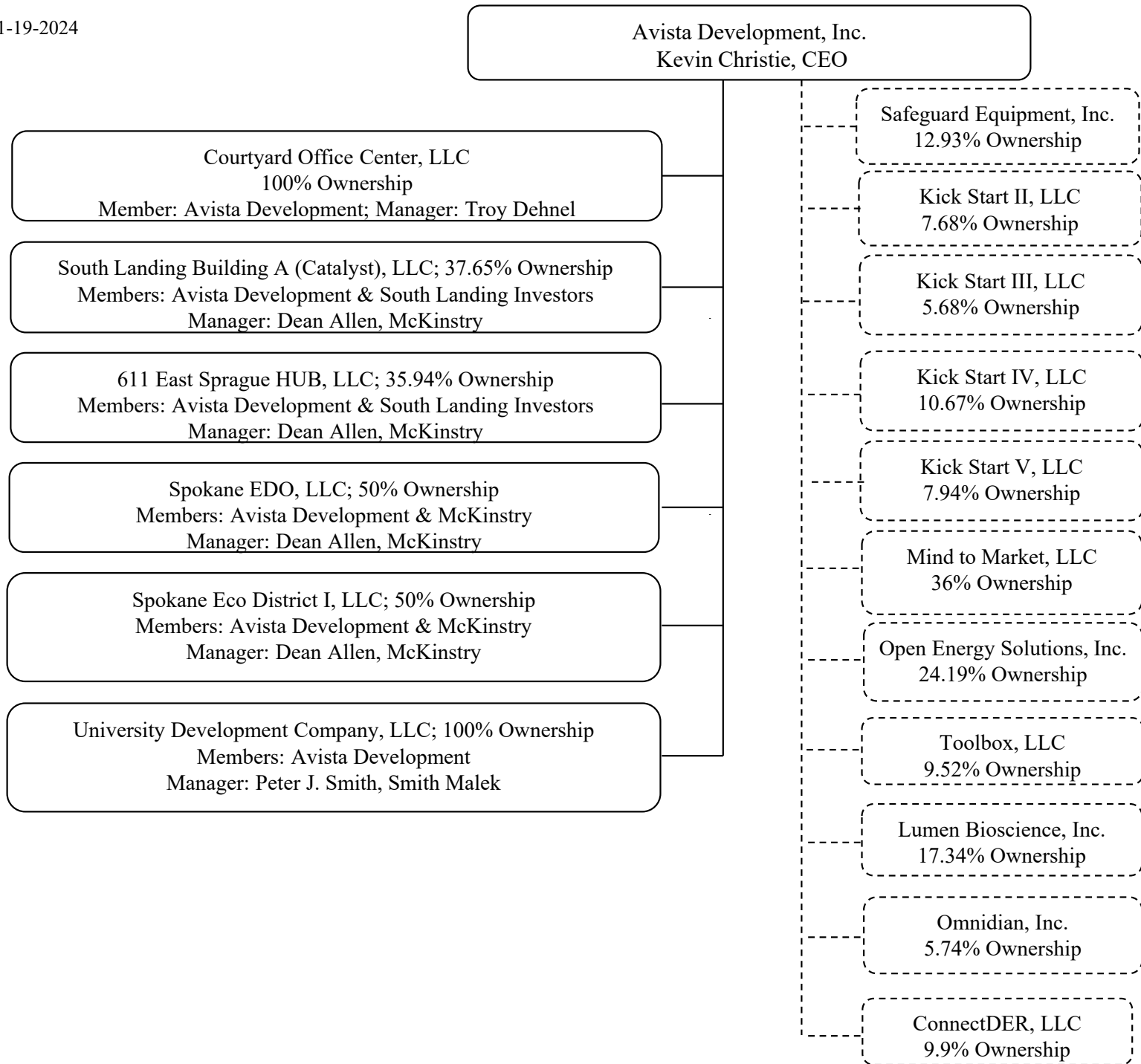
During 2023 there were no Miscellaneous Agreements or Transactions to report.



## **ATTACHMENT 1**



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



## **ATTACHMENT 2**



Corporate Secretary Department  
October 1, 2023

Annual Meeting Held in May of Each Year

**Directors:**

Julie A. Bentz	Sena M. Kwawu	Heidi B. Stanley
Donald C. Burke	Scott H. Maw	Dennis P. Vermillion
Kevin B. Jacobsen	Scott L. Morris (Chairman)	Janet D. Widmann
Rebecca (Becky) A. Klein	Jeffry (Jeff) L. Philipps	

**Officers:**

Dennis P. Vermillion	Chief Executive Officer
Heather L. Rosentrater	President and Chief Operating Officer
Kevin J. Christie	Senior Vice President, Chief Financial Officer, Treasurer and Regulatory Affairs Officer
Bryan A. Cox	Senior Vice President, Safety and Chief People Officer
Gregory C. Hesler	Senior Vice President, General Counsel, Corporate Secretary and Chief Ethics/Compliance Officer
Jason R. Thackston	Senior Vice President, Chief Strategy and Clean Energy Officer
Joshua D. DiLuciano	Vice President, Energy Delivery
Latisha D. Hill	Vice President, Community Affairs and Chief Customer Officer
Scott J. Kinney	Vice President, Energy Resources
Ryan L. Krasselt	Vice President, Controller and Principal Accounting Officer
Wayne O. Manuel	Vice President, Chief Information Officer and Chief Security Officer
David J. Meyer	Vice President and Chief Counsel for Regulatory and Governmental Affairs
Jason E. Lang	Assistant Treasurer
Daniel L. Loutzenhiser	Assistant Treasurer
Lisa M. Lee	Assistant Corporate Secretary

**Governance & Corporate Responsibility Committee**

Donald C. Burke  
Scott H. Maw  
Heidi B. Stanley  
Janet D. Widmann – Chair

**Executive Committee**

Donald C. Burke  
Scott L. Morris – Chair  
Heidi B. Stanley  
Dennis P. Vermillion

**Audit Committee**

Donald C. Burke (financial expert) – Chair  
Kevin B. Jacobsen  
Jeffry L. Philipps  
Heidi B. Stanley

**Compensation & Organization Committee**

Rebecca A. Klein  
Scott H. Maw – Chair  
Jeffry L. Philipps

**Finance Committee**

Julie A. Bentz  
Sena M. Kwawu – Chair  
Scott L. Morris  
Janet D. Widmann

**Environmental, Technology & Operations Committee**

Julie A. Bentz  
Kevin B. Jacobsen  
Rebecca A. Klein – Chair  
Sena M. Kwawu

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

**611 EAST SPRAGUE, LLC**

(An Affiliate of Avista Development, Inc. – 35.94% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Members:**

Avista Development, Inc.

South Landing Investors, LLC

**General Manager**

Dean Allen, McKinstry

Current as of May 11, 2023

**AJT MINING PROPERTIES, INC.**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tongard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Kevin J. Christie

Gregory C. Hesler

Bruce Howard

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion      Chairman of the Board

Bruce Howard              President

Alec Mesdag                Treasurer and Assistant Corporate Secretary

Bryan Farrell              Vice President and Generation Engineer

Debbie Driscoll            Corporate Secretary

**ALASKA ELECTRIC LIGHT AND POWER COMPANY**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Kevin J. Christie

Bruce Howard

Alec Mesdag

Heather L. Rosentrater

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Alec Mesdag

Brandon Cullum

Bryan Farrell

Debbie Driscoll

Darrell Wetherall

Ronald Duvall

Lori Sowa

Oksana Midgett

Chairman of the Board

President, Chief Executive Officer

Vice President, Chief Financial Officer, and Treasurer

Vice President of Power Generation

Vice President, Director of Consumer Affairs and Human Resources, and  
Corporate Secretary

Vice President of Transmission and Distribution

Vice President, Director of Information Technology

Vice President, Director of Energy Services and Revenue Metering

Assistant Treasurer, Controller



**ALASKA ENERGY AND RESOURCES COMPANY**

(A Subsidiary of Avista Corp.)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Kevin J. Christie

Gregory C. Hesler

Bruce Howard

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion      Chairman of the Board and President

Alec Mesdag                Vice President

Brandon Cullum            Treasurer

Gregory C. Hesler        Corporate Secretary

Lisa M. Lee                Assistant Corporate Secretary

Debbie Driscoll            Assistant Corporate Secretary

Current as of May 11, 2023

**AVISTA CAPITAL, INC.**

(A Subsidiary of Avista Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Kevin J. Christie

Gregory C. Hesler

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman of the Board, President and CEO

Kevin J. Christie

Senior Vice President, Chief Financial Officer and Treasurer

Gregory C. Hesler

Vice President and Corporate Secretary

Ryan L. Krasselt

Vice President

Lisa M. Lee

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

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

**AVISTA DEVELOPMENT, INC.**

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Kevin J. Christie

Gregory C. Hesler

Dennis P. Vermillion, Chairman of the Board

**Officers:**

Kevin J. Christie

CEO, Chief Financial Officer and Treasurer

Mark Gustafson

President

Latisha Hill

Senior Vice President

Gregory C. Hesler

Vice President and Corporate Secretary

Lisa M. Lee

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

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

**AVISTA EDGE, INC.**

(A Subsidiary of Avista Capital)  
12 N Sheridan, Suite 340  
Spokane, WA 99202  
(509) 489-0500

**Directors:**

Kevin J. Christie  
Bryan A. Cox  
Mark W. Gustafson  
Latisha D. Hill  
Edward D. Schlect, Jr.  
Jason R. Thackston  
Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion	Chairman of the Board
Mark W. Gustafson	President and Chief Executive Officer
Kevin J. Christie	Senior Vice President, Chief Financial Officer and Treasurer
Gregory C. Hesler	Corporate Secretary
Lisa M. Lee	Assistant Corporate Secretary

**AVISTA NORTHWEST RESOURCES, LLC**

(An Affiliate of Avista Capital)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Member:**

Avista Capital

**Officers (Managers):**

Dennis P. Vermillion

President and Chief Executive Officer

Kevin J. Christie

Senior Vice President and Chief Financial Officer

Ryan L. Krasselt

Vice President and Treasurer

Gregory C. Hesler

Vice President and Corporate Secretary

Lisa M. Lee

Assistant Corporate Secretary

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

**COURTYARD OFFICE CENTER, LLC**

(An Affiliate of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Member:**

Avista Development, Inc.

**Manager**

Troy Dehnel

**PENTZER CORPORATION**

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Kevin J. Christie

Jason R. Thackston

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Kevin J. Christie

Gregory C. Hesler

Lisa M. Lee

Jason E. Lang

Chairman, President and Chief Executive Officer

Senior Vice President, Chief Financial Officer and Treasurer

Vice President and Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

**PENTZER VENTURE HOLDINGS II**

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Kevin J. Christie

Jason R. Thackston

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Kevin J. Christie

Gregory C. Hesler

Lisa M. Lee

Jason E. Lang

Chairman, President and Chief Executive Officer

Senior Vice President, Chief Financial Officer and Treasurer

Vice President and Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer



**SALIX, INC.**

(A Subsidiary of Avista Capital)  
1411 E. Mission Ave.  
Spokane, WA 99202  
(509) 489-0500

**Directors:**

Kevin J. Christie  
Gregory C. Hesler  
Jason R. Thackston  
Dennis P. Vermillion

**Officers:**

Jason R. Thackston	President
Kevin J. Christie	Treasurer
Gregory C. Hesler	Corporate Secretary
Lisa M. Lee	Assistant Corporate Secretary

**SNETTISHAM ELECTRIC COMPANY**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Alec Mesdag

Jason R. Thackston

Darrell Wetherall

**Officers:**

Bryan Farrell

President

Alec Mesdag

Vice President

Darrell Wetherall

Treasurer

Debbie Driscoll

Corporate Secretary

Current as of February 6, 2018

**SOUTH LANDING BUILDING A, LLC**

(An Affiliate of Avista Development, Inc. – 37.65% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Members:**

Avista Development, Inc.

South Landing Investors, LLC

**General Manager**

Dean Allen, McKinstry

Current as of March 27, 2019

**SPOKANE EDO, LLC**

(An Affiliate of Avista Development, Inc. – 50% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Members:**

Avista Development, Inc.

McKinstry Essention

**General Manager**

Dean Allen, McKinstry

Current as of March 27, 2019

**SPOKANE ECO DISTRICT I, LLC**

(An Affiliate of Avista Development, Inc. – 50% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Members:**

Avista Development, Inc.

McKinstry Essention

**General Manager**

Dean Allen, McKinstry

Current as of June 15, 2021

**UNIVERSITY DEVELOPMENT COMPANY, LLC.**

(A Subsidiary of Avista Development, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Members:**

Avista Development, Inc.

**Limited Manager**

Peter Smith, Smith+Malek PLLC

**ATTACHMENT 3**

**REDACTED**











**ALASKA Income Statements - YTD**  
**202312**

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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### Subsidiary Income Statements - YTD

202312

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## **ATTACHMENT 4**

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2023						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	01-01-2023 thru 12-31-2023	413,831 100.000%	269,207 65.052%	144,624 34.948%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2023 thru 12-31-2023	45,392,305 100.000%	31,599,355 69.614%	13,792,950 30.386%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 500 - 894		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 935		4,933,444	3,459,404	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
		Percentage		100.000%	77.704%	15.536%	6.760%
		Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
		Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
		Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	0
		<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
		Percentage		100.000%	75.864%	16.186%	7.950%
		Number of Customers at		788,366	410,798	270,130	107,438
		Percentage		100.000%	52.107%	34.265%	13.628%
		Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
		Percentage		100.000%	74.771%	16.846%	8.383%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>280.446%</b>	<b>82.832%</b>	<b>36.721%</b>
		Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		14,581,563	0	10,070,421	4,511,142
		Direct O & M Accts 500 - 894		22,667,120	0	15,453,013	7,214,107
		Direct O & M Accts 901 - 935		1,474,040	0	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		38,722,723	0	26,997,474	11,725,249
		Total		100.000%	0.000%	69.720%	30.280%
		Percentage					
		Direct Labor Accts 500 - 894		12,190,458	0	8,793,619	3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	0
		Total		18,093,188	0	12,388,278	5,704,910
		Percentage		100.000%	0.000%	68.469%	31.531%
		Number of Customers at		377,568	0	270,130	107,438
		Percentage		100.000%	0.000%	71.545%	28.455%
		Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
		Percentage		100.000%	0.000%	66.407%	33.593%
		Total Percentages		400.000%	0.000%	276.141%	123.859%
		Average (GD AA)		100.000%	0.000%	69.035%	30.965%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2022 thru 12-31-2023	1,555,198,909	1,068,749,789	486,449,120	
		Percent		100.000%	68.721%	31.279%	
11		Book Depreciation	01-01-2023 thru 12-31-2023	152,028,671	101,381,664	50,647,007	
		Percent		100.000%	66.686%	33.314%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2022 thru 12-31-2023	3,635,286,557 100.000%	2,427,802,058 66.784%	1,207,484,499 33.216%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2022 thru 12-31-2023	293,462,606 100.000%	202,799,838 69.106%	90,662,768 30.894%
14		Net Allocated Schedule M's - AMA Percent	01-01-2023 thru 12-31-2023	-169,602,111 100.000%	-113,778,163 67.085%	-55,823,948 32.915%
99	Input	Not Allocated		0.000%	0.000%	0.000%