

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

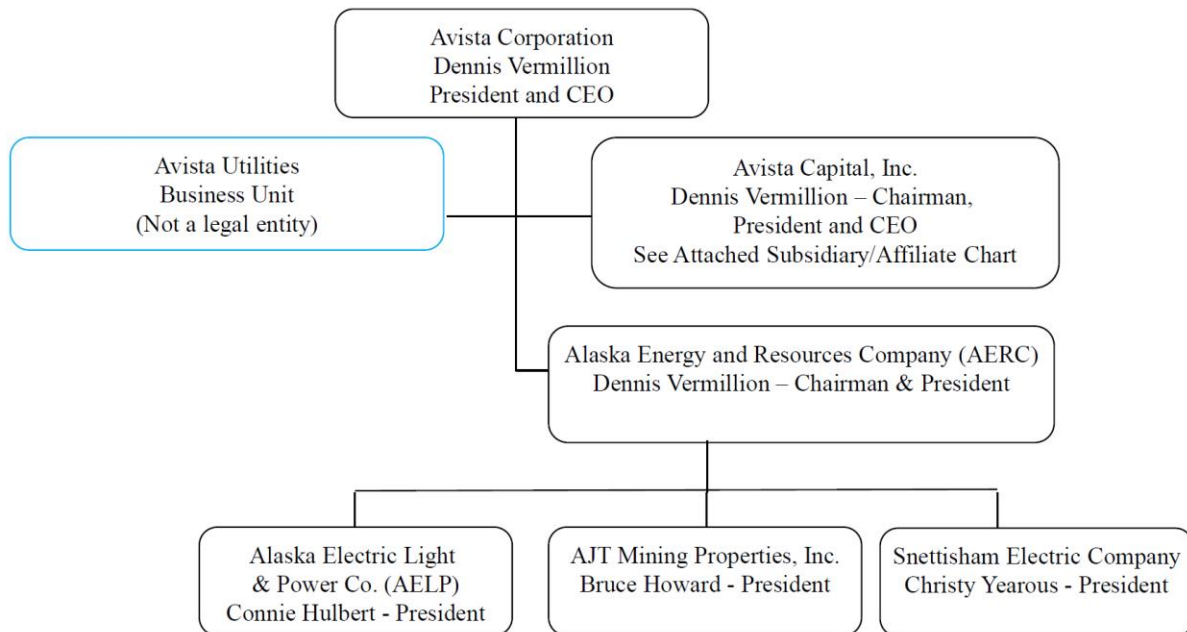
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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

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

## **I. ORGANIZATION INFORMATION**

### **1. Organizational Chart**



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

## 2. Directors and/or Officers

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

## 3. Narrative Descriptions of Subsidiaries

**Avista Capital, Inc.**, is a wholly-owned subsidiary of Avista Corp. and is the parent corporation of Avista Corporation's non-regulated subsidiary investments and operations. As of December 31, 2019, Avista Capital had the following non-utility subsidiary investments:

- **Avista Energy, Inc. and Avista Energy Canada, Ltd.** (100% ownership–Inactive), were energy marketing and resource management companies. On June 30, 2007, Avista completed the sale of the operations of Avista Energy to Coral Energy Holding, L.P., and certain of its subsidiaries, a subsidiary of Shell (Coral).
- **Avista Development, Inc.** (100% ownership-no employees, passive income) was established to manage real estate investments including:
  - \* **Steam Plant Square, LLC** (100% ownership) Manages and operates the Steam Plant Square in Spokane, Washington.
    - **Steam Plant Brew Pub, LLC** (100% ownership) Manages and operates the Steam Plant Grill in Spokane, Washington.
  - \* **Court Yard Office Center, LP** (100% ownership) Owns and operates commercial office space rentals.
  - \* **South Landing Building A (Catalyst), LLC** (32% ownership) Purpose of this entity is to plan, design, permit, own develop and operates commercial real estate.
  - \* **611 East Sprague HUB, LLC** (36.51% ownership) Purpose of this entity is to plan, design, permit, own, develop and operate commercial real estate.
  - \* **Spokane EDO, LLC** (50% ownership) Purpose of this entity is operate and maintain 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) Purpose of this entity is to own the central plant equipment located in the South Landing Eco District project in Spokane, WA.

- **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) Holding company for an inactive sewage treatment plant near Spokane Industrial Park.
- **Avista Northwest Resources, LLC** (100% ownership) was formed for the purpose of holding unregulated investments in the energy industry.
- **Salix, Inc.** (100% ownership) was formed October 8, 2013, for the purpose of exploring business opportunities.

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

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

#### **4. Narrative Descriptions of Affiliates**

As of December 31, 2019, Avista Capital had the following affiliates:

- **Avista Development** (100% ownership by Avista Capital)
- **Trove** (26% ownership by Avista Development, Inc.)
- **Mind to Market, LLC** (36% ownership by Avista Development, Inc.)
- **Pivotal Investment Partners I, L.P.** (30.4% ownership by Avista Northwest Resources, LLC)
- **Lumen BioScience, Inc.** (19.4% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.2% ownership by Avista Development, Inc.)

- **The Dragon Group, LLC** (10% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (8.3% ownership by Avista Development, Inc.)
- **Toolbox, LLC** (9.5% ownership by Avista Development, Inc.)
- **Kick Start II LLC** (7.7% ownership by Avista Development, Inc.)
- **Kick Start III LLC** (5.7% ownership by Avista Development, Inc.)
- **Safeguard Equipment, Inc.** (12.9% ownership by Avista Development, Inc.)
- **Energy Impact Fund** (4.7% ownership by Avista Development, Inc.)
- **LevelTen Energy, Inc.** (2.4% ownership by Avista Development, Inc.)
- **EnerTech II** (2.2% ownership by Avista Development, Inc.)
- **Spirae** (15.4% ownership by Avista Development, Inc.)
- **Perpetua, Inc.** (1.8% ownership by Avista Development, Inc.)
- **ConnectDER, LLC** (9.8% ownership by Avista Development, Inc.)
- **Open Energy Solutions Inc.** (24.2% ownership by Avista Development, Inc.)
- **Xpansiv Data Systems Inc.** (3.0% ownership by Avista Development, Inc.)
- **Rohinni** (0.9% ownership by Avista Development, Inc.)

As of December 31, 2019, 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, 2019:**

<b>Subsidiary/Affiliate Name</b>	<b>Account No.</b>	<b>Acct. Description</b>	<b>System Amount</b>	<b>Washington Amount</b>
(4) Avista Development, Inc.	146	Accts Rec.	\$ 94,332	\$ -
(2) Steam Plant Square, LLC	107	CWIP	\$ 16,200	\$ 10,634
(2) Steam Plant Square, LLC	931	Rents	\$ 43,225	\$ 30,507
(4) Safeguard Business Systems	921	Office Supplies & Expenses	\$ 146	\$ 103
(4) Steam Plant Brew Pub	921	Office Supplies & Expenses	\$ 3,358	\$ 2,370
(4) Steam Plant Kitchen & Brewery	107	CWIP	\$ 5,490	\$ 5,490
(4) Steam Plant Kitchen & Brewery	535	Oper Supv/Eng	\$ 8,924	\$ 5,858
(4) Steam Plant Kitchen & Brewery	566	Misc Transmission	\$ 2,994	\$ 1,965
(4) Steam Plant Kitchen & Brewery	580	Oper Supv/Eng	\$ 1,260	\$ 1,260
(4) Steam Plant Kitchen & Brewery	921	Office Supplies & Expenses	\$ 7,281	\$ 5,139
(4) Steam Plant Kitchen & Brewery	925	Injuries & Damages	\$ 655	\$ 430
(4) Steam Plant Kitchen & Brewery	926	Employee Pensions & Benefits	\$ 3,704	\$ 2,615
(4) Steam Plant Kitchen & Brewery	930	Misc General Expense	\$ 4,070	\$ 2,872

**2. Transactions with subsidiaries and affiliates totaling or exceeding \$100,000 for the reporting period ended December 31, 2019:**

<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.	\$ 1,342,492	\$ -
(3) Spirae, LLC	107	CWIP	\$ 184,770	\$ -
(4) Salix, Inc.	146	Accts Rec.	\$ 280,649	\$ -
(4) Avista Capital, Inc	146	Accts Rec.	\$ 111,778	\$ -

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

**(a) Financial Statements:**

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

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

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

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with principle amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II then issued to investors \$50.0 million of Preferred Trust Securities and also issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of the Preferred Trust Securities. In the end, customers are paying for the \$40.0 million (\$51.5 - \$1.5 -\$10.0) of Floating Rate Junior Subordinated Deferrable Interest Debentures (debt). The current interest rate on this debit is 2.062% and matures June 1, 2037. The associated interest charges for the trust carried on Avista's books for 2019 totaled \$1,342,492 and were recorded in FERC Account No. 427670 (interest expense). There are no other costs associated with this trust.

**(2) Steam Plant Square, LLC Lease**

Avista Utilities leases office space (two leases under separate Multi-Tenant Lease Agreements) from Steam Plant Square, LLC. For the first lease (suite 201/202), Avista Corporation assumed a lease in May 2003 from Avista Capital, Inc. that was renewed May 1,

2010. The basic terms of this lease (i.e. square footage, monthly rents, etc.) remained the same. A copy of the lease agreement was provided to the Commission in Docket No. UE-110067. Lease payments for this space during 2019 was recorded to FERC Account No. 931 (Rents) in the amount of \$43,225, Washington's share of this expense is \$30,507.

The second space was leased in August 2010 (suites 211). A copy of the lease agreement was provided to the Commission in Docket No. UE-101859. Payments associated with this lease were recorded in 2019 in the amount of \$16,200 in FERC Account No. 107 (CWIP), Washington's share of this expense is \$10,634. This lease was replaced effective January 1, 2016 by a new lease with essentially the same contract terms, but for a more limited space requirement<sup>1</sup>.

### **(3) Spirae, LLC**

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

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

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

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

grid. Spirae's business focus and business model relate to the development of new products, services, and technologies, and how those items can help integrate DER into the traditional grid.

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

*Avista Corporation Corporate Services:*

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

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

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

Please see the individual descriptions in Section II. 2, pages 5 through 8. Services are provided at cost. Any charges allocated to Washington are allocated based on the Company's four-factor allocation methodology. (Please refer to **Attachment 4** for the allocation factors.)

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

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

During 2019, Avista Corp. recorded short-term note receivable to Avista Capital, Inc. The year-end note payable amount at December 31, 2019 was \$14,951,064. The maximum note payable amount outstanding during the year, due to Avista Capital, was \$0. Total interest expense due from Avista Capital in 2019 was \$1,342,491.



According to the Cash Management Guidelines and Procedures filed with the Commission in August of 2018, investment/borrowing rates between Avista Corporation and Avista Capital that were in effect during 2019 were:

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

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

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

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

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

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

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

See Section I. 3 on pages 2 through 3.

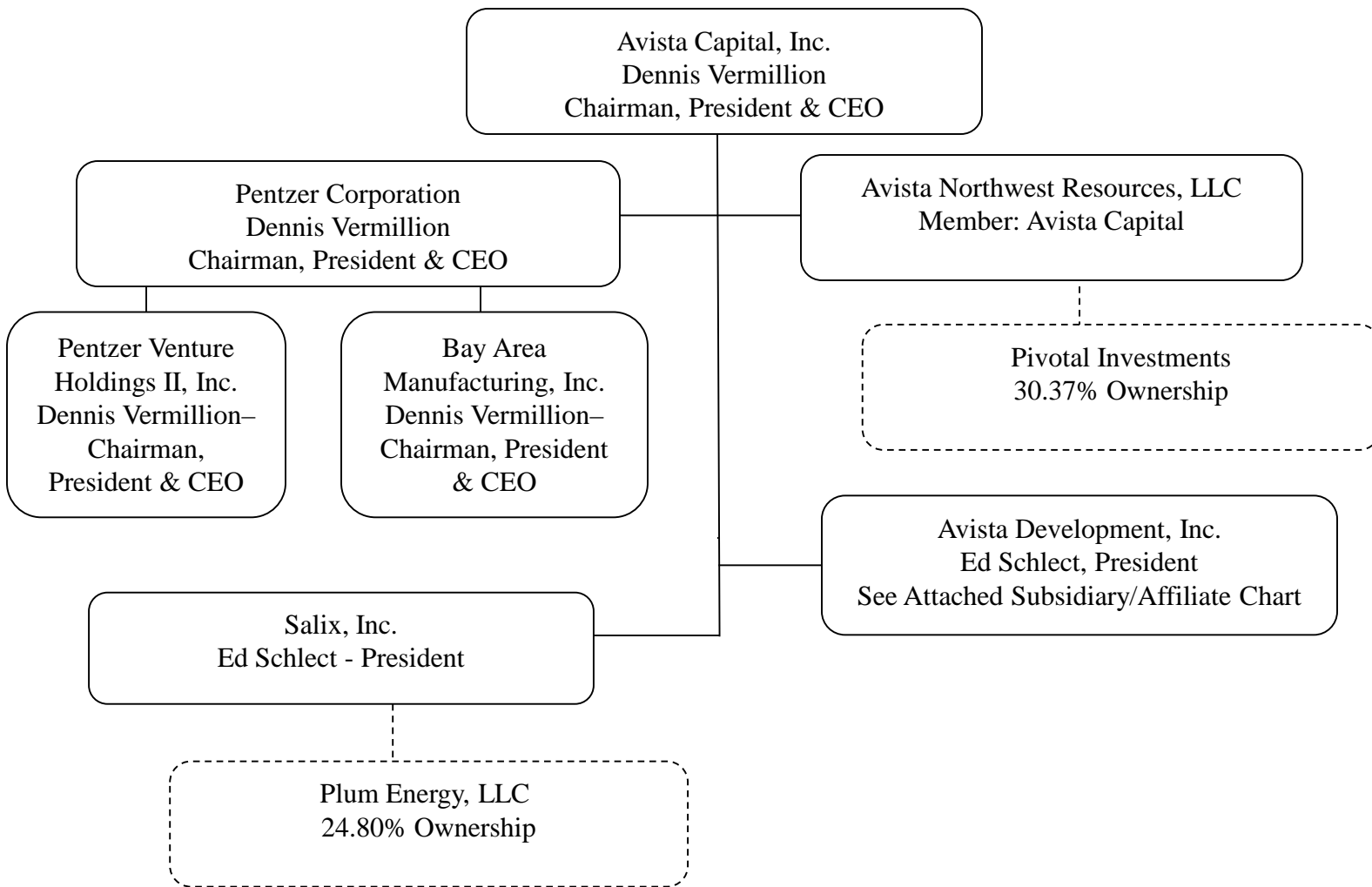
**(g) List of all common officers and directors:**

See Section I. 2 at page 1.

**III. MISCELLANEOUS AGREEMENTS AND TRANSACTIONS**

During 2019 there were no Miscellaneous Agreements or Transactions to report.

## **ATTACHMENT 1**



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

Avista Development, Inc.  
Ed Schlect, President

Avista Edge  
(dba of Avista Development, Inc.)  
100% Ownership

Courtyard Office Center, LLC  
100% Ownership  
Member: Avista Development; Manager: Troy Dehnel

South Landing Building A (Catalyst), LLC; 32% Ownership  
Members: Avista Development & South Landing Investors  
Manager: Dean Allen, McKinstry

611 East Sprague HUB, LLC; 36.51% Ownership  
Members: Avista Development & South Landing Investors  
Manager: Dean Allen, McKinstry

Spokane EDO, LLC; 50% Ownership  
Members: Avista Development & McKinstry  
Manager: Dean Allen, McKinstry

Spokane Eco District I, LLC; 50% Ownership  
Members: Avista Development & McKinstry  
Manager: Dean Allen, McKinstry

Steam Plant Square, LLC  
100% Ownership  
Members: Avista Development  
Manager: Troy Dehnel

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

Safeguard Equipment, Inc.  
12.93% Ownership

Kick Start II, LLC  
7.68% Ownership

Kick Start III, LLC  
5.68% Ownership

Mind to Market, LLC  
36% Ownership

Open Energy Solutions, Inc.  
24.19% Ownership

Toolbox, LLC  
9.52% Ownership

Lumen Bioscience, Inc.  
19.37% Ownership

Omnidian, Inc.  
7.2% Ownership

Spirae, LLC  
15.36% Ownership

ConnectDER, LLC  
9.89% Ownership

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

## **ATTACHMENT 2**



Corporate Secretary Department  
January 1, 2020

Annual Meeting Held in May of Each Year

**Directors:**

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

**Officers:**

Dennis P. Vermillion	President & Chief Executive Officer
Mark T. Thies	Executive Vice President, Chief Financial Officer & Treasurer
Marian M. Durkin	Senior Vice President, Chief Legal Officer & Corporate Secretary
Jason R. Thackston	Senior Vice President, Energy Resources & Environmental Compliance Officer
Kevin J. Christie	Senior Vice President, External Affairs & Chief Customer Officer
Heather L. Rosentrater	Senior Vice President, Energy Delivery & Shared Services
Bryan A. Cox	Vice President, Safety & Human Resources
Gregory C. Hesler	Vice President, General Counsel & Chief Compliance Officer
Latisha D. Hill	Vice President, Community & Economic Vitality
James M. Kensok	Vice President, Chief Information Officer & Chief Security Officer
Ryan L. Krasselt	Vice President, Controller & Principal Accounting Officer
David J. Meyer	Vice President & Chief Counsel for Regulatory & Governmental Affairs
Edward D. Schlect Jr.	Vice President & Chief Strategy Officer
Jason E. Lang	Assistant Treasurer
Daniel L. Loutzenhiser	Assistant Treasurer
Susan Y. Fleming	Assistant Corporate Secretary

**Corporate Governance/**

**Nominating Committee**

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

**Executive Committee**

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

**Audit Committee**

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

**Compensation & Organization  
Committee**

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

**Finance Committee**

Scott H. Maw  
Jeffry L. Philipps  
Marc F. Racicot  
Janet D. Widmann – Chair

**Environmental, Technology &  
Operations Committee**

Jeffry L. Philipps  
Marc F. Racicot  
Heidi B. Stanley  
Rebecca A. Klein – Chair

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

Current as of February 28, 2019

**611 EAST SPRAGUE, LLC**

(An Affiliate of Avista Development, Inc. – 36.51% 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 October 17, 2019

**AJT MINING PROPERTIES, INC.**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Marian M. Durkin

Bruce Howard

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion Chairman of the Board

Bruce Howard President

Connie Hulbert Treasurer and Assistant Corporate Secretary

Christy Yearous Vice President and Generation Engineer

Debbie Driscoll Corporate Secretary



**ALASKA ELECTRIC LIGHT AND POWER COMPANY**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Marian M. Durkin

Bruce Howard

Connie Hulbert

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman of the Board

Constance Hulbert

President, General Manager

Brandon Cullum

Vice President, Chief Financial Officer and Treasurer

Christy Yearous

Vice President, Generation Engineer

Debbie Driscoll

Vice President, Director of Consumer Affairs and Corporate Secretary

Eric Eriksen

Vice President, Transmission and Distribution Engineer

Rod Ahlbrandt

Vice President, Director of Information Technology and Revenue Metering

Alec Mesdag

Vice President, Director of Energy Services

Oksana Midgett

Assistant Treasurer, Controller

Steve Vorderbruggen

Assistant Treasurer, Assistant Generation Engineer – Electrical

Bryan Farrell

Assistant Treasurer, Assistant Generation Engineer – Mechanical

Darrell Wetherall

Assistant Corporate Secretary, Assistant Transmission and Distribution Engineer

Stuart Stephens

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

**ALASKA ENERGY AND RESOURCES COMPANY**

(A Subsidiary of Avista Corp.)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

**Directors:**

Marian M. Durkin

Bruce Howard

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion      Chairman of the Board & President

Connie Hulbert              Vice President

Brandon Cullum              Treasurer

Marian M. Durkin            Corporate Secretary

Susan Y. Fleming            Assistant Corporate Secretary

Debbie Driscoll              Assistant Corporate Secretary

Current as of October 17, 2019

**AVISTA CAPITAL, INC.**

(A Subsidiary of Avista Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Marian M. Durkin

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Mark T. Thies

Marian M. Durkin

Ryan L. Krasselt

Susan Y. Fleming

Jason E. Lang

Chairman of the Board, President & CEO

Senior Vice President, Chief Financial Officer & Treasurer

Senior Vice President & Corporate Secretary

Vice President

Assistant Corporate Secretary

Assistant Treasurer

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

**AVISTA DEVELOPMENT, INC. (DBA AVISTA EDGE)**

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Marian M. Durkin

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman of the Board and CEO

Edward D. Schlect Jr.

President

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Latisha Hill

Senior Vice President

Susan Y. Fleming

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.

Current as of October 17, 2019

**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

Mark T. Thies

Senior Vice President & Chief Financial Officer

Ryan L. Krasselt

Vice President & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

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

**BAY AREA MANUFACTURING, INC.**

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Marian M. Durkin

Mark T. Thies

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman, President & Chief Executive Officer

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

Current as of August 1, 2016

**COURTYARD OFFICE CENTER, LLC**

(An Affiliate of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Member:**

Avista Development, Inc.

**Manager**

Latisha Hill

**PENTZER CORPORATION**

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman, President & Chief Executive Officer

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer



**PENTZER VENTURE HOLDINGS II**

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

**Directors:**

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

**Officers:**

Dennis P. Vermillion

Chairman, President & Chief Executive Officer

Mark T. Thies

Senior Vice President, Chief Financial Officer & Treasurer

Marian M. Durkin

Senior Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

**SALIX, INC.**

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

**Directors:**

Marian M. Durkin  
Edward D. Schlect Jr  
Mark T. Thies  
Dennis P. Vermillion

**Officers:**

Edward D. Schlect Jr.	President
Mark T. Thies	Treasurer
Marian M. Durkin	Corporate Secretary
Susan Y. Fleming	Assistant Corporate Secretary

**SNETTISHAM ELECTRIC COMPANY**

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 780-2222

**Directors:**

Eric Eriksen

Connie Hulbert

Jason Thackston

**Officers:**

Christy Yearous

President

Connie Hulbert

Vice President

Eric Eriksen

Treasurer

Debbie Driscoll

Corporate Secretary

Current as of February 6, 2018

**SOUTH LANDING BUILDING A, LLC**

(An Affiliate of Avista Development, Inc. – 32% 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 November 30, 2017

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

**Members:**  
Avista Development, Inc.

**Manager**  
Latisha Hill

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

**Members:**  
Avista Development, Inc.

**Manager**  
Latisha Hill



**ATTACHMENT 3**

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

## **ATTACHMENT 4**

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	01-01-2019 thru 12-31-2019	390,303 100.000%	255,776 65.533%	134,527 34.467%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	28,296,647 100.000%	19,632,654 69.382%	8,663,993 30.618%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages		400.000%	276.755%	123.245%
		Percent		100.000%	69.189%	30.811%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	0
		Adjustments		0	0	0	0
		Total		137,600,766	109,823,269	19,814,819	7,962,678
		Percentage		100.000%	79.813%	14.400%	5.787%
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		Total		92,173,949	68,352,108	16,581,010	7,240,831
		Percentage		100.000%	74.155%	17.989%	7.856%
		Number of Customers at		742,617	387,662	251,894	103,061
		Percentage		100.000%	52.202%	33.920%	13.878%
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		Percentage		100.000%	76.142%	15.742%	8.116%
		Total Percentages		400.000%	282.312%	82.051%	35.637%
		Average (CD AA)		100.000%	70.578%	20.513%	8.909%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at Percentage		354,955	0	251,894 103,061
				100.000%	0.000%	70.965% 29.035%
		Net Direct Plant Percentage		855,304,042	0	559,809,249 295,494,793
				100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2018 thru 12-31-2019	1,219,130,384	835,487,618	383,642,766	
				100.000%	68.531%	31.469%	
11		Book Depreciation Percent	01-01-2019 thru 12-31-2019	121,060,881	78,566,630	42,494,251	
				100.000%	64.898%	35.102%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
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	12-01-2018 thru 12-31-2019	3,098,959,581 100.000%	2,086,739,688 67.337%	1,012,219,893 32.663%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2018 thru 12-31-2019	272,325,576 100.000%	186,808,546 68.598%	85,517,030 31.402%
14		Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-113,402,349 100.000%	-76,287,950 67.272%	-37,114,399 32.728%
99	Input	Not Allocated		0.000%	0.000%	0.000%