

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

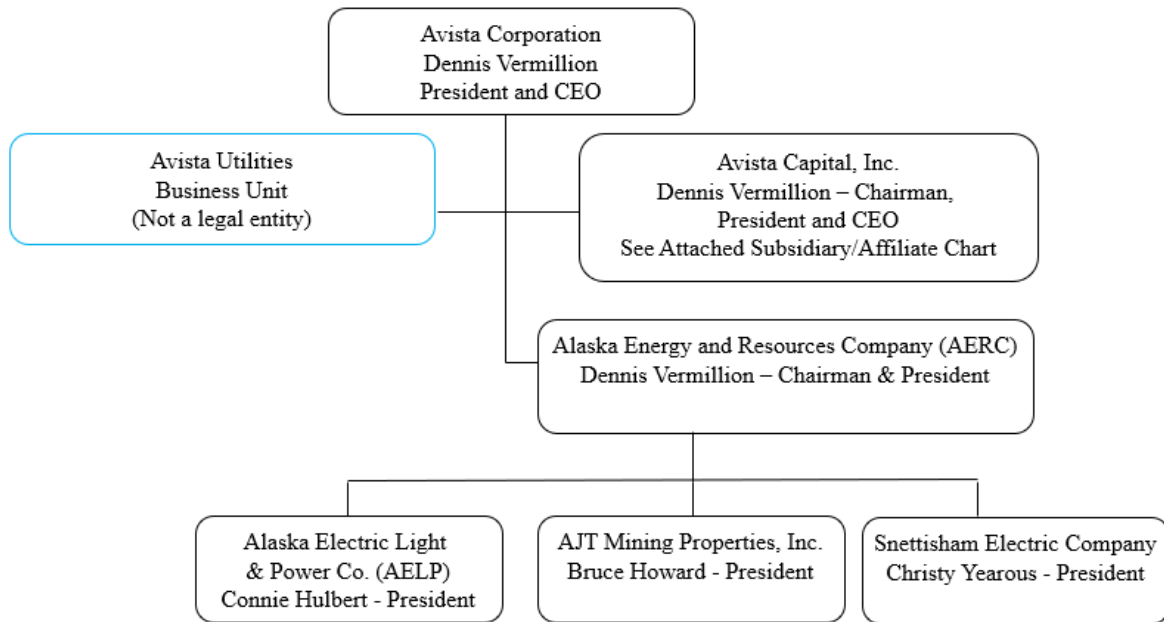
FOR THE YEAR ENDED DECEMBER 31, 2021

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 400,000 electric customers and 367,000 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, 2021, Avista Capital had the following non-utility subsidiary investments:

- **Avista Edge** (100% ownership) is a non-utility subsidiary of Avista that was formed to explore internet solutions in rural communities through partnerships with public electric utilities, like municipalities and cooperatives. Avista Edge is currently participating in a pilot program with The City of Cheney, Washington and The City of Bonners Ferry, Idaho, both natural partners to offer a new, affordable, high-speed internet solution along with the other essential services they provide such as water, sewer and electricity. This is the first pilot of its kind for Avista Edge's service, which will support the cities behind the scenes by providing turn-key technology, expertise and devices that enable the local utility to deliver high-speed internet services.
- **Avista Development, Inc.** (100% ownership-no employees, passive income) was established to manage real estate investments including:
 - * **Court Yard Office Center, LLC** (100% ownership) owns and operates commercial office space rentals.
 - * **South Landing Building A (Catalyst), LLC** (32% ownership) plans, designs, permits, owns, develops and operates commercial real estate.
 - * **611 East Sprague HUB, LLC** (36.51% 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.
 - * **Bay Area Manufacturing, Inc.** (100% ownership) is a holding company for an enclosure manufacturer.
- **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, 2021, 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.** (19.37% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.19% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (7.2% 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.)
- **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** (1.65% 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** (15.36% ownership by Avista Development, Inc.)
- **Perpetua, Inc.** (1.8% 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.)
- **Rohinni** (0.9% ownership by Avista Development, Inc.)

As of December 31, 2021, Salix had the following affiliates:

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

As of December 31, 2021, Avista Northwest Resources had the following affiliates:

- **Pivotal Investments** (30.37% ownership by Avista Northwest Resources, LLC)

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, 2021:

Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Washington Amount
(3) Steam Plant Square, LLC	931	Rents	\$ 64,790	\$ 42,528
(3) Steam Plant Square, LLC	146	Accts Rec.	\$ 88,779	\$ -
(3) Courtyard Office Center,	146	Accts Rec.	\$ 13,143	\$ -
(3) Steam Plant Kitchen &	146	Accts Rec.	\$ 37,204	\$ -
(3) AERC	146	Accts Rec.	\$ 533	\$ -
(3) AJTM	146	Accts Rec.	\$ 3,164	\$ -

2. Transactions with subsidiaries and affiliates totaling or exceeding \$100,000 for the reporting period ended December 31, 2021:

Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Washington Amount
(1) Avista Capital II (Trust)	427	Interest Exp.	\$ 420,879	\$ -
(3) Avista Capital, Inc	146	Accts Rec.	\$ 154,362	\$ -
(3) Avista Development, Inc.	146	Accts Rec.	\$ 614,976	\$ -
(3) Salix, Inc.	146	Accts Rec.	\$ 109,224	\$ -
(3) Avista Edge, Inc	146	Accts Rec.	\$ 3,273,811	\$ -
(3) AELP	146	Accts Rec.	\$ 1,178,507	\$ -

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 2021 totaled \$712,864 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 (suites 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, and a copy of the lease agreement was provided to the Commission in Docket No. UE-110067. The second space was leased in August 2010 (suite 211), with a copy of the lease agreement provided to the Commission in Docket No. UE-101859. 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.¹ Then, in January 2020, Avista provided copies of amendments to both of the above leases, which were a continuations of lease agreements previously provided to the Commission in Docket Nos. UE-110067, UE-101859 and UG-160450. The terms of the lease agreements, again, were generally the same but for amendments made to set the length of the lease and to increase monthly base rent in alignment with market rates and consistent with a property survey completed by the Steam Plant's new property management company, Kiemle and Hagood. The payments associated with both leases referenced above, reflective of the amended lease agreements, were recorded to FERC Account No. 931 (rents in the amount of \$64,790 as shown in Section II. 1., were for January 1, 2021 through May 21, 2021). Both Steam Plant Square and Steam Plant Brew Pub (owned by Avista Development, Inc.) were sold to Gerald Dicker of GVD Commercial Properties, and as such, Avista will no longer have associated affiliated transactions for the lease of the two locations at Steam Plant Square.

(3) 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.

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

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 2021, Avista Corp. recorded a short-term note payable to Avista Capital, Inc. The year-end note payable amount at December 31, 2021 was approximately \$1,404,714. The maximum note payable amount outstanding during the year, due to Avista Capital, was \$11,859,471. Total interest expense due to Avista Capital in 2021 was \$94,569.

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 2021 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 and Transactions.

(f) Description of Activities of Subsidiaries:

See Section I. 3 on pages 2 through 3.

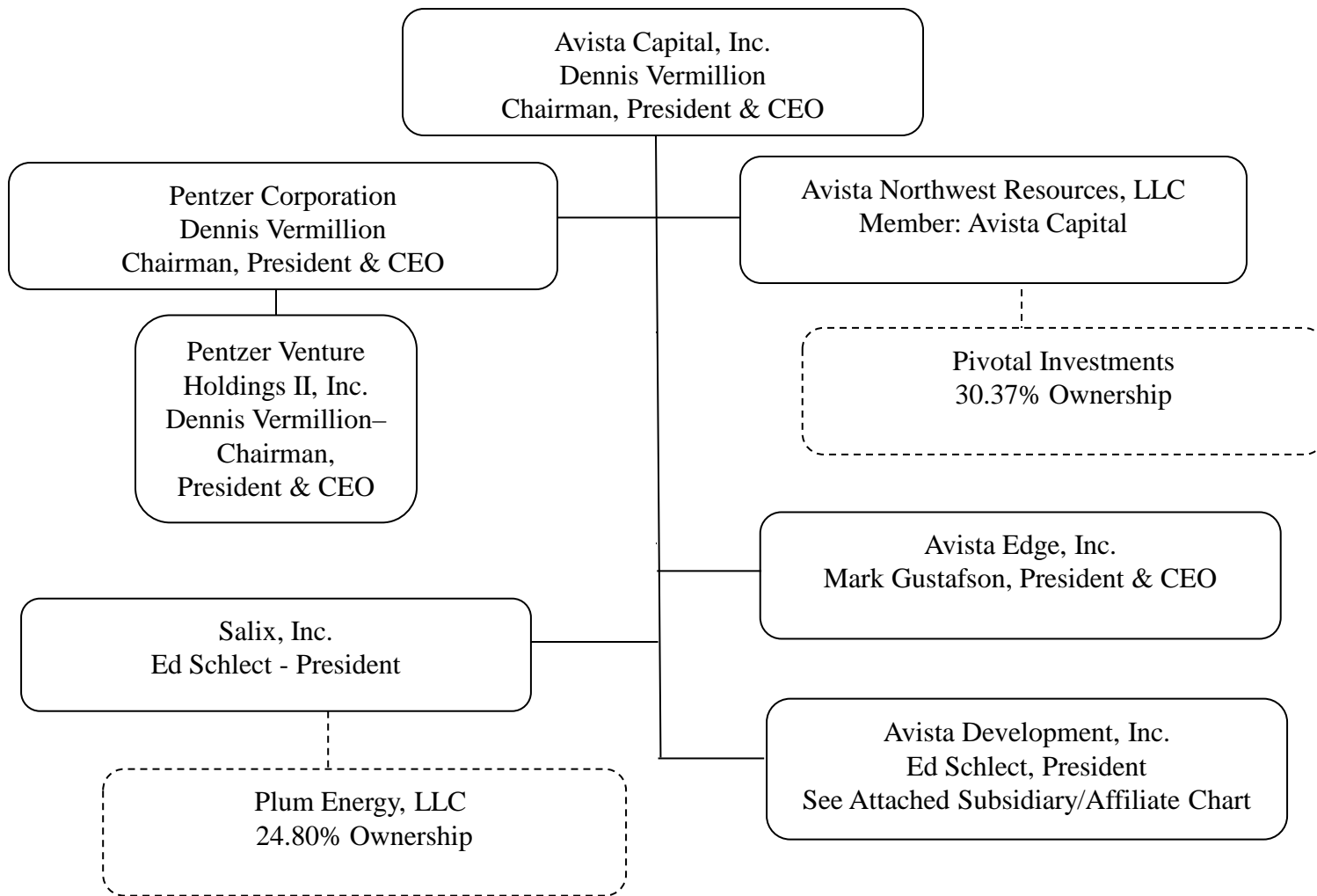
(g) List of all common officers and directors:

See Section I. 2 at page 1.

III. MISCELLANEOUS AGREEMENTS AND TRANSACTIONS

During 2021 there were no Miscellaneous Agreements or Transactions to report.

ATTACHMENT 1



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

Avista Development, Inc.
Ed Schlect, President

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

University Development Company, LLC; 100% Ownership
Members: Avista Development
Manager: Peter J. Smith, Smith Malek

Safeguard Equipment, Inc.
12.93% Ownership

Kick Start II, LLC
7.68% Ownership

Kick Start III, LLC
5.68% Ownership

Kick Start IV, LLC
10.67% 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.
6.12% Ownership

Spirae, LLC
15.36% Ownership

ConnectDER, LLC
9.86% 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
November 1, 2021

Annual Meeting Held in May of Each Year

Directors:

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

Officers:

Dennis P. Vermillion	President & Chief Executive Officer
Mark T. Thies	Executive Vice President, Chief Financial Officer & Treasurer
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	VP, General Counsel, Corporate Secretary & Chief Ethics/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

Governance & Corporate Responsibility Committee

Donald C. Burke
Scott H. Maw
Janet D. Widmann
Kristianne Blake – Chair

Executive Committee

Kristianne Blake
Heidi B. Stanley
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 – Chair
Jeffry L. Philipps

Finance Committee

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

Environmental, Technology & Operations Committee

Julie A. Bentz
Sena M. Kwawu
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 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. – 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 May 11, 2021

AJT MINING PROPERTIES, INC.

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Gregory C. Hesler

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:

Britt Bachtel-Browning

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 of Power Generation

Debbie Driscoll

Vice President, Director of Consumer Affairs and Corporate Secretary

Darrell Wetherall

Vice President of Transmission and Distribution

Rod Ahlbrandt

Vice President, Director of Information Technology

Alec Mesdag

Vice President, Director of Energy Services and Revenue Metering

Oksana Midgett

Assistant Treasurer, Controller

Steve Vorderbruggen

Assistant Treasurer, Power Generation System Engineer – Electrical

Bryan Farrell

Assistant Treasurer, Power Generation System Engineer – Mechanical

Quincy Judson

Assistant Corporate Secretary, T&D Electrical Engineer

Stuart Stephens

Assistant Corporate Secretary, Assistant Director of Information Technology

ALASKA ENERGY AND RESOURCES COMPANY

(A Subsidiary of Avista Corp.)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Gregory C. Hesler

Bruce Howard

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion Chairman of the Board & President

Connie Hulbert Vice President

Brandon Cullum Treasurer

Gregory C. Hesler Corporate Secretary

Susan Y. Fleming Assistant Corporate Secretary

Debbie Driscoll Assistant Corporate Secretary

Current as of May 11, 2021

AVISTA CAPITAL, INC.

(A Subsidiary of Avista Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Gregory C. Hesler

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board, President & CEO

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Gregory C. Hesler

Vice President & Corporate Secretary

Ryan L. Krasselt

Vice President

Susan Y. Fleming

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:

Gregory C. Hesler

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board and CEO

Edward D. Schlect Jr.

President

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Latisha Hill

Senior Vice President

Gregory C. Hesler

Vice President & Corporate Secretary

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.

AVISTA EDGE, INC.

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

Directors:

Bryan A. Cox
Mark W. Gustafson
Latisha D. Hill
James M. Kensok
Edward D. Schlect, Jr.
Mark T. Thies
Dennis P. Vermillion

Officers:

Dennis P. Vermillion	Chairman of the Board
Mark W. Gustafson	President & Chief Executive Officer
Mark T. Thies	Executive Vice President, Chief Financial Officer & Treasurer
David G. Schafer	Vice President – Product and Innovation
Sean M. Chambers	Vice President – Network Engineering
Gregory C. Hesler	Corporate Secretary
Susan Y. Fleming	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

Mark T. Thies

Executive Vice President & Chief Financial Officer

Ryan L. Krasselt

Vice President & Treasurer

Gregory C. Hesler

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.

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:

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Mark T. Thies

Gregory C. Hesler

Susan Y. Fleming

Jason E. Lang

Chairman, President & Chief Executive Officer

Executive Vice President, Chief Financial Officer & Treasurer

Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

PENTZER VENTURE HOLDINGS II

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Mark T. Thies

Gregory C. Hesler

Susan Y. Fleming

Jason E. Lang

Chairman, President & Chief Executive Officer

Executive Vice President, Chief Financial Officer & Treasurer

Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

SALIX, INC.

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

Directors:

Gregory C. Hesler
Edward D. Schlect Jr
Mark T. Thies
Dennis P. Vermillion

Officers:

Edward D. Schlect Jr.	President
Mark T. Thies	Treasurer
Gregory C. Hesler	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:

Darrell Wetherall

Connie Hulbert

Jason Thackston

Officers:

Christy Yearous

President

Connie Hulbert

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. – 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 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

ATTACHMENT 4

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
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	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	01-01-2021 thru 12-31-2021	402,652 100.000%	262,758 65.257%	139,894 34.743%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	29,962,128 100.000%	17,630,447 58.842%	12,331,681 41.158%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages Percent		400.000% 100.000%	266.005% 66.501%	133.995% 33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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
		Total		148,865,669	116,982,280	22,335,689	9,547,700
		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
		Total		90,496,215	67,307,985	15,280,414	7,907,816
		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%
		Total Percentages		400.000%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2021	
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
		Total		30,686,871	0	21,520,312 9,166,559
		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
		Total		16,023,109	0	10,848,144 5,174,965
		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%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 500 - 894		52,145,717	41,483,949	10,661,768	0
		Direct O & M Accts 901 - 935		0	0	0	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%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2020 thru 12-31-2021	1,373,652,370	946,493,796	427,158,574	
		Percent		100.000%	68.903%	31.097%	
11		Book Depreciation	01-01-2021 thru 12-31-2021	139,497,202	92,869,709	46,627,493	
		Percent		100.000%	66.575%	33.425%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2021
 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	12-01-2020 thru 12-31-2021	3,325,903,300 100.000%	2,236,798,571 67.254%	1,089,104,729 32.746%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2020 thru 12-31-2021	287,768,051 100.000%	193,773,286 67.337%	93,994,765 32.663%
14		Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-131,158,143 100.000%	-89,433,247 68.187%	-41,724,896 31.813%
99	Input	Not Allocated		0.000%	0.000%	0.000%