



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

May 27, 2021

Public Utility Commission of Oregon
Attn: Filing Center
201 High St. SE, Suite 100
Salem, OR 97301

RE: Avista Utilities 2020 Affiliated Transaction Report pursuant to OAR 860-27-0100

Pursuant to OAR 860-27-0100, Avista Corporation (Avista or “Company”) hereby submits its 2020 Affiliate Transaction Report (“Report”). This Report contains summaries of all transactions or agreements between Avista and its subsidiaries over the preceding year ending December 31, 2020.

Included within this Report are the financial statements of certain Company subsidiaries. The filed statements are prepared for internal use only and are unaudited drafts; due to the consolidation process it may not be possible to reconcile line items to our publicly issued financial statements. Therefore, Avista requests these documents to be treated confidentially in accordance with ORS 192.345 and 192.355; these documents are labeled as “CONFIDENTIAL per ORS 192.345 and 192.355”.

If you have any questions regarding this filing, please contact me at (509) 495-7839.

Sincerely,

/s/ Jaime Majure

Jaime Majure
Regulatory Policy Analyst
Avista Utilities
jaime.majure@avistacorp.com

Enclosure

STATE OF OREGON

AFFILIATED TRANSACTIONS REPORT

OF

AVISTA CORPORATION

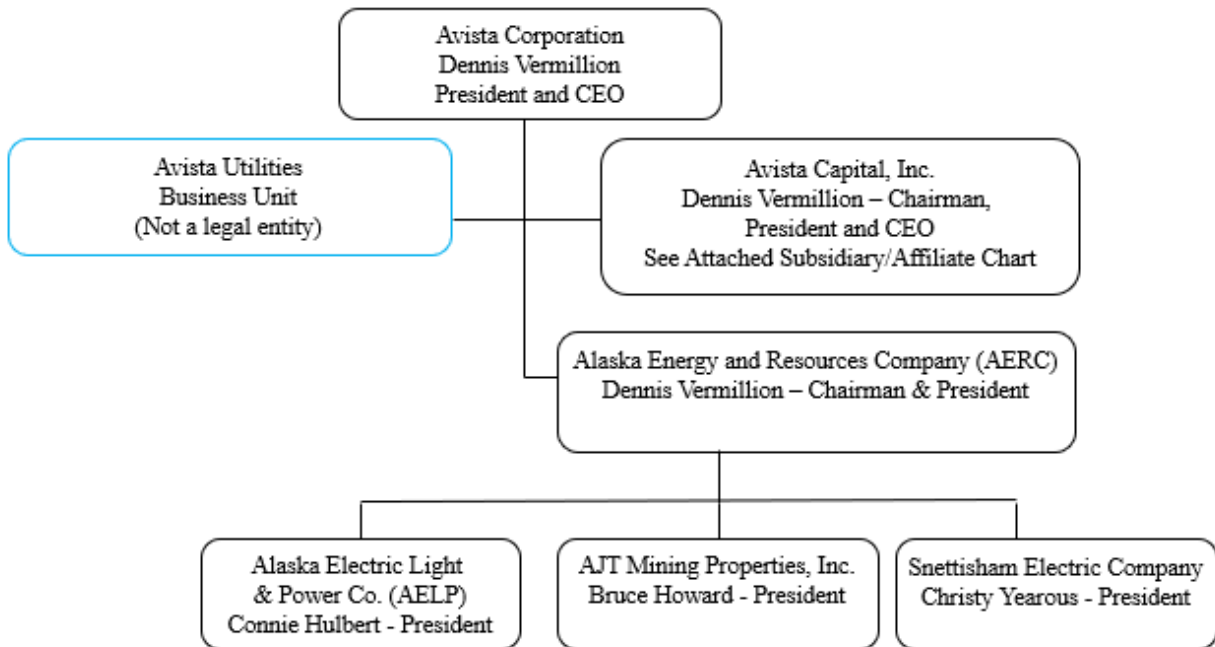
d/b/a AVISTA UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

On May 16, 1991, through Order 91-671, the Public Utility Commission of Oregon (“Commission”) approved the sale of the natural gas utility assets and transfer of the allocated service territory of the CP National Corporation to The Washington Water Power Company (WWP). WWP began official operation of these properties on September 30, 1991 under the name of "WP Natural Gas, a division of The Washington Water Power Company." On January 1, 1999, the Company changed its corporate name from WWP to Avista Corporation; Avista Corporation now operates in its utility service territories as Avista Utilities (Avista or “Company”). Avista is a combination utility that provides service to approximately 392,000 electric customers and 362,000 natural gas customers in a 30,000-square-mile area in eastern Washington, northern Idaho, and parts of southern and eastern Oregon.

Pursuant to OAR 860-027-100, “Reporting of Affiliated Transactions”, this Affiliated Transactions Report (“Report”) summarizes all transactions that occurred between Avista and its affiliates as defined by ORS 757.015 and 759.010. Total transactions being reported herein are for the twelve-month period ending December 31, 2020.

I. ORGANIZATION INFORMATION



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

A. Directors and/or Officers

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

B. Ownership Changes:

No changes in 2020.

C. Narrative Descriptions of Subsidiaries and Affiliates

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, 2020, 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 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:
 - * **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, LLC** (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) 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.

As of December 31, 2020, 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.** (19.4% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.2% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (7.2% 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.)
- **Kick Start IV LLC** (10.67% ownership by Avista Development, Inc.)
- **Safeguard Equipment, Inc.** (12.9% 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.)
- **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** (9.9% 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, 2020, Salix had the following affiliates:

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

As of December 31, 2020, Avista Northwest Resources had the following affiliates:

- **Pivotal Investments** (30.4% ownership by Avista Northwest Resources, LLC)

D. Financial Statements

Balance Sheet and Income Statement for affiliates with affiliated operating service transactions in excess of \$25,000 for payments *to* and *from* Avista Corporation are included as **Attachment 3**. Please note that Attachment 3 is CONFIDENTIAL PER ORS 192.501 and 192.502.

II. SERVICE TRANSACTIONS

Services Rendered Between Avista Corporation and Affiliates

Service Payments by the Utility to the Affiliate				
Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Oregon Amount
Steam Plant Square, LLC	186	Misc Deferred	\$ 1,165	\$ -
Steam Plant Square, LLC	931	Rents(1)(2)	\$ 155,496	\$ 13,853
Cost of Service		(1)		
Margin of Charges Over Costs		(1)		
Assets Allocable to Services		(1)		
Overall Rate of Return		(1)		

Description of Basis for Pricing of Transactions

- (1) Services are provided at cost. Any charges allocated to Oregon are allocated based on the Company’s four-factor allocation methodology. (Please refer to **Attachment 4** for the allocation factors.)
- (2) The capital investment is a system project that will be used by all ratepayers in all jurisdictions; therefore, Oregon will be allocated the plant cost and associated depreciation expense.
- (3) All of the costs were for electric service; therefore, none were allocated to Oregon.
- (4) All of the costs were for recorded to non-utility; therefore, none were allocated to Oregon.

Description of Services – by Avista Utilities

The following transactions are for electric and natural gas services provided by the Utility to its affiliates at approved tariff rates.

SERVICE PAYMENTS BY THE AFFILIATE TO THE UTILITY			
Avista Development			
ACCOUNT	DESCRIPTION	TOTAL COMPANY	TOTAL OREGON
400 & 1400	Revenue - electric & gas	(1) \$145,216.74	\$0
(Above accounts are WA electric/gas and do not relate to Oregon)			
Cost of Service		(1)	
Margin of Charges Over Costs		(1)	
Assets Allocable to Services		(1)	
Overall Rate of Return		(1)	

(1) Description of Basis for Pricing

Electricity and natural gas sales are priced according to approved tariffs. See <https://www.myavista.com/about-us/our-rates-and-tariffs> for current tariffs used to price services provided to Avista Development, Inc.

III. INTERCOMPANY LOANS

Avista Corp / Avista Capital Note Payable / Receivable

During 2020, Avista Corp. recorded a short-term note payable to Avista Capital, Inc. The year-end note payable amount at December 31, 2020 was \$8,742,915. The maximum note payable amount outstanding during the year, due to Avista Capital, was \$14,179,939. Total interest expense due to Avista Capital in 2020 was \$186,289. The balances of the short-term notes payable at month-end during 2020 follow:

<u>Accounting Period</u>	<u>Ending Balance</u>
January-20	\$12,054,537.79
February-20	\$12,078,908.52
March-20	\$14,657,996.32
April-20	\$14,179,938.75
May-20	\$12,893,226.96
June-20	\$12,904,453.08
July-20	\$10,614,963.25
August-20	\$10,624,205.76
September-20	\$10,633,194.57
October-20	\$10,642,369.56
November-20	\$8,879,646.46
December-20	\$8,742,915.36

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 2020 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.

A copy of the Cash Management Guidelines and Procedures is provided as **Attachment 5**.

IV. PARENT GUARANTEED DEBT

Avista Corporation does not guarantee any debt of any of its affiliates. See Section V, Non-Service Transactions: Miscellaneous Agreements on page 9.

V. NON-SERVICE TRANSACTIONS

Description of 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.

Other Payments by the Affiliate to the Utility				
Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Oregon Amount
Avista Capital, Inc	146	Accts Rec.	\$ 131,645	\$ -
Avista Development, Inc.	146	Accts Rec.	\$ 560,293	\$ -
Courtyard Office Center, LLC	146	Accts Rec.	\$ 161,915	\$ -
Steam Plant Kitchen & Brewery	146	Accts Rec.	\$ 118,992	\$ -
Salix, Inc.	146	Accts Rec.	\$ 234,792	\$ -
Avista Edge, Inc.	146	Accts Rec.	\$ 1,171,721	\$ -
AELP	146	Accts Rec.	\$ 1,439,534	\$ -

(1) Description of Basis for Pricing

Services are provided at cost.

Description of 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 1.10% and matures June 1, 2037. The associated interest charges for the trust carried on Avista's books for 2020 totaled \$712,864 and were recorded in FERC Account No. 427670 (interest expense). There are no other costs associated with this trust.

Description of 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 in Docket No. UI 306 (Order No. 11-071). The second space was leased in August 2010 (suite 211), with a copy of the lease agreement provided to the Commission in Docket No. UI 305 (Order No. 11-043). This lease was replaced in 2016 by a new lease with essentially the same contract terms, but for amendments made to set the length of the lease (Order No. 16-413, Docket No. UI 372). For 2020, the payments associated with both leases

referenced above were recorded to FERC Account No. 931 (Rents) in the amount of \$155,496 for 2020; Oregon's share of these payments was \$13,853.

Miscellaneous Agreements and Transactions

During 2020 there were no Miscellaneous Agreements or Transactions to report.

VI. EMPLOYEE TRANSFERS

Avista Corporation no longer provides payroll services to its affiliates and therefore does not track employee transfers between affiliates.

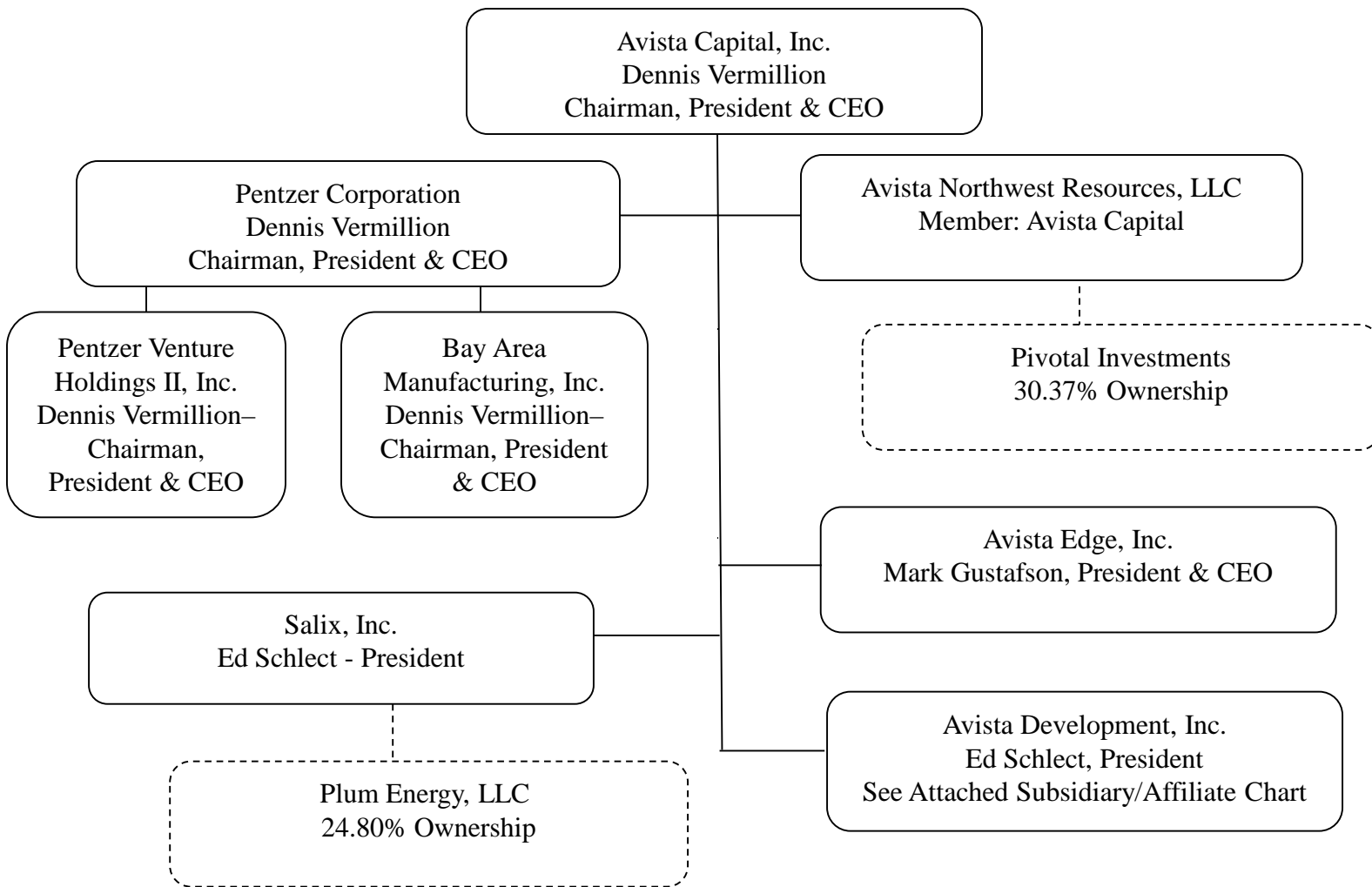
VII. INTRACOMPANY COST ALLOCATION PROCEDURES

See Section V. above. Avista Corporation charges all costs incurred by its affiliates directly to the respective affiliate.

VIII. COST ALLOCATION MANUAL

Pursuant to OAR 860-027-0048(6), attached as **Attachment 6** is Avista Corporation's Cost Allocation Manual.

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

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
- 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.
7.2% Ownership
- Spirae, LLC
15.36% Ownership
- ConnectDER, LLC
9.89% Ownership

ATTACHMENT 2



Corporate Secretary Department
November 10, 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
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
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
Scott L. Morris
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 May 11, 2020

AJT MINING PROPERTIES, INC.

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tongard 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, Generation Engineer

Debbie Driscoll

Vice President, Director of Consumer Affairs and Corporate Secretary

Darrell Wetherall

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

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:

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, 2020

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)
827 W. 1st Ave., Suite 121
Spokane, WA 99201
(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.

BAY AREA MANUFACTURING, INC.

(A Subsidiary of Pentzer 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

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

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

Chairman, President & Chief Executive Officer

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Gregory C. Hesler

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

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 March 3, 2020

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

Troy Dehnel

Current as of March 3, 2020

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

Troy Dehnel

ATTACHMENT 3
(CONFIDENTIAL per ORS 192.501 and 192.502)
REDACTED

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

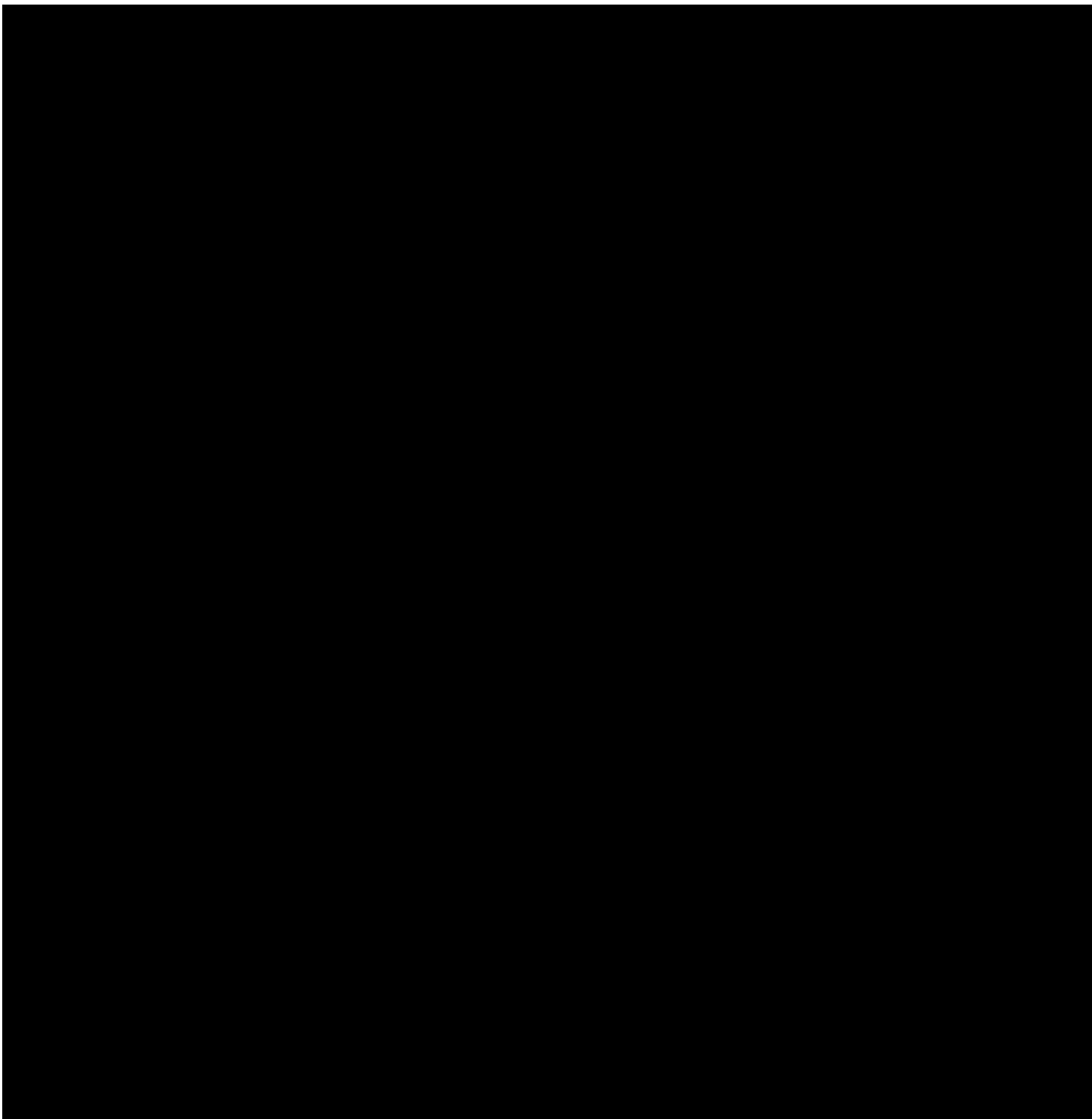
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



ATTACHMENT 4

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	01-01-2020 thru 12-31-2020	396,236 100.000%	259,195 65.414%	137,041 34.586%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2020 thru 12-31-2020	26,554,783 100.000%	17,618,770 66.349%	8,936,013 33.651%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages Percent		400.000%	273.064%	126.936%
				100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019				
		Direct O & M Accts 500 - 894		81,799,969	67,386,547	9,463,569	4,949,853
		Direct O & M Accts 901 - 935		61,705,364	45,517,009	11,244,610	4,943,745
		Direct O & M Accts 901 - 905 Utility 9 Only		6,873,129	4,531,068	2,342,061	0
		Adjustments		0	0	0	0
		Total		150,378,462	117,434,624	23,050,240	9,893,598
		Percentage		100.000%	78.093%	15.328%	6.579%
		Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
		Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
		Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	0
		Total		98,616,201	72,878,077	17,328,929	8,409,195
		Percentage		100.000%	73.901%	17.572%	8.527%
		Number of Customers at		754,633	392,987	257,344	104,302
		Percentage		100.000%	52.076%	34.102%	13.822%
		Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
		Percentage		100.000%	75.220%	16.524%	8.256%
		Total Percentages		400.000%	279.291%	83.526%	37.184%
		Average (CD AA)		100.000%	69.822%	20.882%	9.296%

7

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		13,472,874	0	8,846,024	4,626,850
		Direct O & M Accts 500 - 894		15,818,049	0	10,987,391	4,830,658
		Direct O & M Accts 901 - 935		2,342,061	0	2,342,061	0
		Direct O & M Accts 901 - 905 Utility 9 Only		31,632,984	0	22,175,476	9,457,508
		Total		100.000%	0.000%	70.102%	29.898%
		Percentage					
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635	4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	0
		Total		19,009,997	0	13,061,026	5,948,971
		Percentage		100.000%	0.000%	68.706%	31.294%
		Number of Customers at		361,646	0	257,344	104,302
		Percentage		100.000%	0.000%	71.159%	28.841%
		Net Direct Plant		932,224,866	0	616,773,795	315,451,071
		Percentage		100.000%	0.000%	66.161%	33.839%
		Total Percentages		400.000%	0.000%	276.129%	123.871%
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

8

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 500 - 894		56,762,785	45,517,009	11,245,776	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		133,651,632	112,903,556	20,748,076	0
		Total		100.000%	84.476%	15.524%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
		Total Percentages		400.000%	309.269%	90.731%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2019 thru 12-31-2020	1,305,056,594	904,732,506	400,324,088	
		Percent		100.000%	69.325%	30.675%	
11		Book Depreciation	01-01-2020 thru 12-31-2020	132,884,037	88,013,576	44,870,461	
		Percent		100.000%	66.233%	33.767%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2020
 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	12-01-2019 thru 12-31-2020	3,199,070,018 100.000%	2,162,124,083 67.586%	1,036,945,935 32.414%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2019 thru 12-31-2020	281,785,322 100.000%	192,337,725 68.257%	89,447,597 31.743%
14		Net Allocated Schedule M's - AMA Percent	01-01-2020 thru 12-31-2020	-160,026,587 100.000%	-108,754,199 67.960%	-51,272,388 32.040%
99	Input	Not Allocated		0.000%	0.000%	0.000%

ATTACHMENT 5

August 2018

Avista Corp. Cash Management Guidelines and Procedures

In order to efficiently manage cash at the corporate and subsidiary levels, minimize borrowing costs and maximize investment returns, the following procedures should be followed regarding cash management activity between Avista Corp, Avista Capital and Avista Capital Subsidiaries (AERC and its subsidiaries are excluded from these guidelines.)

I. Investment/Borrowing Policies

All excess subsidiary company cash will be managed at the Avista Corp. level. Cash will be transferred to the subsidiaries through Avista Capital to cover payables according to the guidelines set below. (Note: A Master Promissory Note in effect for any Subsidiary will supersede these guidelines.)

1. Avista Capital may maintain a money market account with a maximum balance of \$1,000,000, unless known payments are occurring within 30 days. This account may be used to fund subsidiary payables. Avista Capital cash balances over \$1,000,000 and up to the outstanding loan balance will be transferred to Avista Corp as a payment against the outstanding borrowings on the loan between Avista Corp and Avista Capital.
2. Avista Capital may borrow from Avista Corp., up to \$40MM, to cover subsidiary company cash needs in accordance with board-approved limits. Avista Capital may loan excess funds to Avista Corp upon receipt of appropriate approvals. Regulatory restrictions should be considered prior to transferring funds between the utility and non-regulated subsidiaries. The current guidance in Washington is WAC 480-100-244 and in Oregon it is Order No. 07-297.
3. Unless specifically stated in a master promissory note, all loans between companies are unsecured.
4. Subsidiaries with cash deficits may borrow from Avista Capital. Borrowings will be in accordance with each company's board-approved limits. Subsidiaries will repay or loan excess funds to Avista Capital.
5. Investment/Borrowing Rates Between Avista Corp. and Avista Capital:
 - 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.

6. Investment/Borrowing Rates Between Avista Capital and Subsidiary Companies:
Subsidiaries of Avista Capital which are wholly-owned and are not expected to seek outside investors within the next two years will not be charged interest on borrowings or receive interest on invested funds with Avista Capital. The following interest rate guidelines apply to all other subsidiaries:
 - a) Subsidiary companies will borrow from Avista Capital 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 Prime rate is changed by the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.
 - b) Subsidiary company cash invested with (loaned to) Avista Capital will be 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.
7. The Avista Corp. subsidiary accountant will maintain daily interest schedules of all borrowings and repayments between all subsidiary companies. Documentation will include the date and amount of the borrowing or repayment, the maturity date, if any, the applicable interest rate, and daily balances of all outstanding loans.

II. Subsidiary Cash Management Guidelines

1. Cash Balances

Subsidiary companies will keep a maximum of \$50,000 cash balance per book in their checking accounts at any time. Accurate up-to-date balances must be maintained and deposit information should be updated when funds are received. This information is available currently via Wells Fargo Commercial Electronic Office reports or through the Cash Manager for Avista Corp. Excess balances resulting from large deposits should be transferred to Avista Capital for investment or to pay down loan balances. Transfers of excess cash to Avista Capital may be incorporated in the weekly funding request for payables. Please contact the Avista Corp. Subsidiary Accountant for details.

2. Funding Requests from Avista Capital

Funding requests for ACH, in-bank transfers or wires must be sent to Accounts Payable and the Treasury team by 9:00 a.m. for that day's funding for wires and next day for ACH. For cost minimization, ACH or in-bank transfers are preferred. Vouchers, wires and ACH must be approved by an authorized approver for funding from Avista Capital. Funds will not be transferred without proper signatures.

Please note: For funding requests over \$500K please notify the Avista Corp. cash manager of the due date as far in advance as possible.

3. Emergency Funding

Emergency funding is generally initiated in the form of a wire. If a request is needed after 9:00 am but before 3:00 pm, this would be considered emergency and a phone call is necessary to Accounts Payable to request the funding. In addition an email with appropriate approvals should be sent to Accounts Payable and Treasury. Same day transfer of funds over \$50,000 may be accommodated but cannot be guaranteed. Contact should be made with the Subsidiary Accountant or Cash Manager for availability of same day funds.

All funding requests from subsidiaries, whose accounting function is not done at the corporate offices, must be approved by an authorized person at the subsidiary.

4. Intercompany payments

Intercompany payments between Avista Corp, Avista Capital and all Subsidiaries should be made electronically. (Electronically may encompass transfers between accounts when the accounts are at the same banking institution.) This includes payments for work orders, payroll and taxes.

These cash management guidelines and procedures will be reviewed at least annually, and at the time the Avista Corp. bank credit agreement is renewed.

Approved:

By: _____

CFO, Treasurer – Avista Corp.

COST ALLOCATION MANUAL
OF
AVISTA CORPORATION
d/b/a AVISTA UTILITIES

Avista Corp. dba Avista Utilities
Cost Allocation Manual
For the year 2020

This report is provided pursuant to OAR 860-027-0048, Section 5.

I.) Overview/Introduction

The purpose of Avista Utilities Cost Allocation Manual is to describe the methodologies for allocating direct, indirect and shared service costs between the Utility and its nonregulated affiliated activities.

All corporate support provided and costs incurred, including labor costs loaded for benefits, are billed directly to affiliates at cost. No allocation of expenses occurs.

II.) Narrative Description of Avista's Nonregulated Activities and Affiliates

a. List of utility Non-Regulated Activities:

Not applicable.

b. List of utility Affiliates & Subsidiaries that meet the requirements of ORS 757.15:

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I.C., pages 2-4.

III.) Description of Methods for Calculation and Allocation of Costs

a. Service Transactions

Electricity and natural gas sales are priced according to approved tariffs. See <https://www.myavista.com/about-us/our-rates-and-tariffs> for current tariffs used to price services provided.

b. Non-Service Transactions

Avista Corporation Corporate Support –

On a regular basis, general office employees, of Avista Corporation spend time on corporate service support, such as accounting, federal income tax filing, planning, graphic services, etc. for affiliates. Their time is charged directly to suspense accounts (Deferred Debit 186), loaded for benefits and then established as a receivable (Account 146) when billed to the affiliate. 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 affiliate.

All corporate support provided, and costs incurred, are billed to affiliates 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 affiliates at cost, serve to reduce the expenses that must be borne by the utility.

IV.) Labor Allocation Methods

a. Payroll Loadings and Overheads

The Company's payroll loadings and overhead billing rates are reviewed monthly and adjusted as necessary, to reflect changes in costs and usage. The following rates are the 2020 Budgeted rates.

DESCRIPTION	2020 BUDGET RATES
Labor Related:	
Payroll Benefits	48.58%
Paid Time Off	16.00%
Payroll Taxes	8.25%

b. Service Provider and Administrative Allocations

As described in section III.) b. above, all corporate support provided, and costs incurred, are direct billed to affiliates at cost. No allocations occur.

V.) Organization Chart

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I., page 1. A full size (8 ½ x 11) copy is also provided as Attachment 1 to that report.