

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2016)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2016)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)



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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Avista Corporation

Year/Period of Report

End of 2015/Q4

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

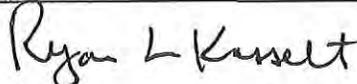
IDENTIFICATION

01 Exact Legal Name of Respondent Avista Corporation		02 Year/Period of Report End of 2015/Q4	
03 Previous Name and Date of Change (if name changed during year) / /			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA 99207			
05 Name of Contact Person Ryan Krasselt		06 Title of Contact Person VP, Controller, Prin. Acctg	
07 Address of Contact Person (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA 99207			
08 Telephone of Contact Person, Including Area Code (509) 495-2273	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) 04/15/2016

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Ryan Krasselt	03 Signature  Ryan Krasselt	04 Date Signed (Mo, Da, Yr) 04/15/2016
02 Title VP, Controller, Prin. Acctg Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
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2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
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LIST OF SCHEDULES (Electric Utility) (continued)

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Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

R. Krasselt, Vice President, Controller, and Principal Accounting Officer
1411 E. Mission Avenue
Spokane, WA 99207

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Washington, Incorporated March 15, 1889

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric service in the states of Washington, Idaho, and Montana
Natural gas service in the states of Washington, Idaho, and Oregon

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes...Enter the date when such independent accountant was initially engaged:
(2) No

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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Avista Capital, Inc.	Parent company to the	100	
2		Company's subsidiaries.		
3				
4	Avista Development, Inc.	Maintains an investment	100	Subsidiary of
5		portfolio of real estate and		Avista Capital
6		other investments.		
7				
8	Avista Energy, Inc.	Inactive	100	Subsidiary of
9				Avista Capital
10				
11	Pentzer Corporation	Parent company of Bay Area	100	Subsidiary of
12		Manufacturing and Pentzer		Avista Capital
13		Venture Holdings.		
14				
15	Pentzer Venture Holdings II, Inc.	Inactive	100	Subsidiary of
16				Pentzer Corporation
17				
18	Bay Area Manufacturing, Inc.	Holding Company	100	Subsidiary of
19				Pentzer Corporation
20				
21	Advanced Manufacturing and Development, Inc.	Performs custom sheet metal	82.95	Subsidiary of
22	dba Metalfx	manufacturing of electronic		Bay Area
23		enclosures, parts and systems		Manufacturing.
24		for the computer, telecom and		
25		medical industries. AM&D		
26		also has a wood products		
27		division.		

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1				
2	Avista Capital II	An affiliated business trust	100	Affiliate of
3		formed by the Company.		Avista Corp.
4		Issued Pref. Trust Securities		
5				
6	Avista Northwest Resources, LLC	Formed in 2009 to own	100	Affiliate of
7		an interest in a venture		Avista Capital
8		fund investment		
9				
10	Steam Plant Square, LLC	Commercial office and retail	85	Affiliate of
11		leasing.		Avista Development
12				
13	Courtyard Office Center, LLC	Commercial office and retail	100	Affiliate of
14		leasing.		Avista Development
15				
16	Steam Plant Brew Pub, LLC	Restaurant operations	85	Affiliate of Steam
17				Plant Square, LLC
18				
19	Salix	Formed in 2014 to explore	100	Subsidiary of
20		markets that could be served		Avista Capital
21		with Liquefied Natural Gas		
22		mostly in Western N. America		
23				
24	Alaska Energy and Resources Company (AERC)	Parent company of Alaska	100	Subsidiary of
25		operations.		Avista Corp.
26				
27	Alaska Electric Light and Power Company	Utility operations based in	100	Subsidiary of

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1		the City and Borough of		AERC
2		Juneau, AK		
3				
4	AJT Mining Properties, Inc.	Inactive mining company	100	Subsidiary of
5		holding certain properties in		AERC
6		the City and Borough of		
7		Juneau, AK		
8				
9	Snettisham Electric Company	Holds certain rights to	100	Subsidiary of
10		purchase the Snettisham		AERC
11		Hydroelectric project in the		
12		City and Borough of		
13		Juneau, AK		
14				
15	Spokane Energy	Owns an electric capacity	100	Affiliate of
16		contract.		Avista Corp
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FOOTNOTE DATA			

Schedule Page: 103.2 Line No.: 15 Column: a
Spokane Energy was dissolved as of July 2015.

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OFFICERS

- Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board, President	S. L. Morris	804,231
2	and Chief Executive Officer		
3			
4	Senior Vice President, Chief Financial Officer,	M. T. Thies	421,769
5	and Treasurer		
6			
7	Senior Vice President, General Counsel	M. M. Durkin	356,155
8	and Chief Compliance Officer		
9			
10	Senior Vice President, Chief Human Resources Officer,	K. S. Feltes	320,845
11	and Corporate Secretary		
12			
13	Senior Vice President and Environmental	D. P. Vermillion	387,520
14	Compliance Officer, President of Avista Utilities		
15			
16	Senior Vice President, responsible for Energy	J. R. Thackston	299,537
17	Resources		
18			
19	Vice President, Controller, and	C. M. Burmeister-Smith	194,096
20	Principal Accounting Officer (retired 10/1/2015)		
21			
22	Vice President, Controller, and	R. L. Krasselt	157,774
23	Principal Accounting Officer (effective 10/1/2015)		
24			
25	Vice President, Chief Information Officer, and	J. M. Kensok	259,211
26	Chief Security Officer		
27			
28	Vice President, responsible for Energy Delivery	D. F. Kopczynski	270,894
29	and Customer Service (retired 12/1/2015)		
30			
31	Vice President and Chief Counsel for Regulatory	D. J. Meyer	277,250
32	and Governmental Affairs		
33			
34	Vice President, responsible for State and Federal	K. O. Norwood	253,462
35	Regulations		
36			
37	Vice President, responsible for Customer	K. J. Christie	216,369
38	Solutions (effective 2/9/2015)		
39			
40	Vice President, responsible for Energy	H. L. Rosentrater	208,334
41	Delivery (effective 12/1/2015)		
42			
43	Vice President and Chief Strategy Officer	E. D. Schlect	74,442
44	(effective 9/8/2015)		

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OFFICERS

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- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Vice President, and	R. D. Woodworth	253,462
2	President, Avista Development (effective 11/1/2015)		
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DIRECTORS

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Scott L. Morris**	1411 E Mission Ave., Spokane, WA, 99202
2	(Chairman of the Board, President & CEO)	
3		
4	Erik J. Anderson	3720 Carillon Point, Kirkland, WA 98033
5		
6	Kristianne Blake***	P.O. Box 28338, Spokane, WA 99228
7		
8	Donald C. Burke	16 Ivy Court, Langhorne, PA 19047
9		
10	John F. Kelly***	851 Georgia Ave., Winter Park, FL 33143
11		
12	Heidi B. Stanley	P.O. Box 2884, Spokane, WA 99220
13		
14	R. John Taylor***	111 Main Street, Lewiston, ID 83501
15		
16	Marc F. Racicot	28013 Swan Cove Dr., Big Fork, MT 59911
17		
18	Rebecca A. Klein	611 S. Congress Ave., Suite 125, Austin, TX 78704
19		
20	Janet D. Widmann	26 Sanford Ln., Lafayette, CA 94549
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
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INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
Avista Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. None
4. None
5. None

6. Avista Corp. has a committed line of credit with various financial institutions in the total amount of \$400.0 million that expires in April 2019.

Balances outstanding (including letters of credit) under the Company's revolving committed lines of credit were as follows as of December 31, 2015 and December 31, 2014 (dollars in thousands):

	December 31, 2015	December 31, 2014
Balance outstanding at end of period	\$105,000	\$105,000
Letters of credit outstanding at end of period	\$44,595	\$32,579

In December 2015, Avista Corp. issued \$100.0 million of first mortgage bonds to five institutional investors in a private placement transaction. The first mortgage bonds bear an interest rate of 4.37 percent and mature in 2045. The total net proceeds from the sale of the new bonds were used to repay a portion of the borrowings outstanding under the Company's \$400.0 million committed line of credit and for general corporate purposes. The debt issuance was approved by regulatory commissions as follows: WUTC (Docket No. U-111176 Order 02) IPUC (Case No. AVU-U-11-01 Order No. 32338) and the OPUC (Docket UF 4294 Order No. 15-305).

7. None
8. Average annual wage increases were 2.4% for non-exempt employees effective February 23, 2015. Average annual wage increases were 3.0% for exempt employees effective February 23, 2015. Officers received average increases of 3.3% effective February 23, 2015. Certain bargaining unit employees received increases of 3.0% effective March 26, 2015.
9. Reference is made to Note 16 of the Notes to Financial Statements.
10. None
11. Reserved
12. See page 123 of this report.
13. Effective February 2015, Kevin J Christie was promoted to Vice President of Customer Solutions. He had previously held various other management and staff positions with the Company since 2005.

Effective October 1, 2015, Christy Burmeister-Smith, former Vice President, Controller and Principal Accounting Officer retired. Ryan Krasselt, formerly the Director of Risk Management was selected to fill Christy's role upon her retirement. Ryan has previously held various other finance and accounting management and staff positions with the Company for 14 years.

On September 8, 2015, Ed Schlect, was appointed Vice President and Chief Strategy Officer. Ed was the former Executive Vice President of Corporate Development at Ecova, Avista Corp.'s former unregulated subsidiary. Roger Woodworth, previously Vice President and Chief Strategy Officer was promoted to President of Avista Development, an Avista Corp. subsidiary, in support of economic development within the Company's utility

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

service areas.

On December 1, 2015, Don Kopczynski, Vice President, Energy Delivery and Customer Service retired. Heather Rosentrater, formerly Avista's Director of Electrical Engineering and Grid Modernization, was selected to fill Don's role upon his retirement. Heather has previously held various other management and staff positions with the Company for 19 years.

14. Proprietary capital is not less than 30 percent.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	4,923,194,978	4,513,148,224
3	Construction Work in Progress (107)	200-201	190,108,665	223,330,993
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,113,303,643	4,736,479,217
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,680,907,938	1,573,767,832
6	Net Utility Plant (Enter Total of line 4 less 5)		3,432,395,705	3,162,711,385
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,432,395,705	3,162,711,385
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		6,992,076	6,992,076
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		2,740,379	5,288,635
19	(Less) Accum. Prov. for Depr. and Amort. (122)		201,768	194,911
20	Investments in Associated Companies (123)		11,547,000	12,047,000
21	Investment in Subsidiary Companies (123.1)	224-225	157,515,280	148,255,851
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		23,760,324	11,525,386
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		20,755,670	11,488,865
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		22,687	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		216,139,572	188,410,826
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		2,074,149	1,535,172
36	Special Deposits (132-134)		14,430,708	6,832,649
37	Working Fund (135)		691,896	971,206
38	Temporary Cash Investments (136)		204,231	15,508,864
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		160,488,098	163,095,696
41	Other Accounts Receivable (143)		5,500,743	5,091,552
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		4,469,344	4,828,572
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		469,096	401,126
45	Fuel Stock (151)	227	3,293,585	4,116,727
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	33,931,771	29,419,472
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		12,774,487	28,731,498
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		10,580,934	13,368,084
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		39,738	31,080
60	Rents Receivable (172)		1,749,949	1,740,695
61	Accrued Utility Revenues (173)		0	0
62	Miscellaneous Current and Accrued Assets (174)		527,051	614,449
63	Derivative Instrument Assets (175)		706,117	1,524,582
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		22,687	0
65	Derivative Instrument Assets - Hedges (176)		0	460,316
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		242,970,522	268,614,596
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		11,527,001	12,476,292
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	573,031,070	576,247,558
73	Prelm. Survey and Investigation Charges (Electric) (183)		467,080	165,866
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		527	28,145
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	26,759,597	11,803,983
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		15,520,432	17,356,781
82	Accumulated Deferred Income Taxes (190)	234	136,036,119	123,261,474
83	Unrecovered Purchased Gas Costs (191)		-17,880,236	-3,921,214
84	Total Deferred Debits (lines 69 through 83)		745,461,590	737,418,885
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,643,959,465	4,364,147,768

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	984,603,843	984,400,740
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	-9,506,476	-9,520,161
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	-29,238,213	-25,079,123
11	Retained Earnings (215, 215.1, 216)	118-119	536,821,476	507,257,161
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-5,881,619	-15,658,553
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-6,649,771	-7,887,881
16	Total Proprietary Capital (lines 2 through 15)		1,528,625,666	1,483,670,429
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,536,700,000	1,436,700,000
19	(Less) Reaquired Bonds (222)	256-257	83,700,000	83,700,000
20	Advances from Associated Companies (223)	256-257	51,547,000	51,547,000
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		177,666	186,550
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,134,563	1,308,604
24	Total Long-Term Debt (lines 18 through 23)		1,503,590,103	1,403,424,946
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		3,274,583	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		239,910	240,000
29	Accumulated Provision for Pensions and Benefits (228.3)		201,453,549	189,489,100
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		11,476,706	5,855,845
32	Long-Term Portion of Derivative Instrument Liabilities		52,248,445	22,093,166
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	40,857,456
34	Asset Retirement Obligations (230)		15,996,704	3,028,391
35	Total Other Noncurrent Liabilities (lines 26 through 34)		284,689,897	261,563,958
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		105,000,000	105,000,000
38	Accounts Payable (232)		109,244,954	111,077,010
39	Notes Payable to Associated Companies (233)		22,177,680	9,934,843
40	Accounts Payable to Associated Companies (234)		18,798	714,039
41	Customer Deposits (235)		3,273,927	4,977,259
42	Taxes Accrued (236)	262-263	7,186,818	-10,725,297
43	Interest Accrued (237)		14,179,517	13,595,667
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,759,040	50,226
48	Miscellaneous Current and Accrued Liabilities (242)		57,577,117	57,483,998
49	Obligations Under Capital Leases-Current (243)		871,667	4,193,852
50	Derivative Instrument Liabilities (244)		85,797,553	40,138,121
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		52,248,445	22,093,166
52	Derivative Instrument Liabilities - Hedges (245)		0	48,202,046
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	40,857,456
54	Total Current and Accrued Liabilities (lines 37 through 53)		354,838,626	321,691,142
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		2,161,687	1,864,508
57	Accumulated Deferred Investment Tax Credits (255)	266-267	12,639,187	12,157,507
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	39,790,303	21,269,740
60	Other Regulatory Liabilities (254)	278	40,976,484	48,834,355
61	Unamortized Gain on Reacquired Debt (257)		1,966,507	2,096,044
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		646,870,366	582,721,352
64	Accum. Deferred Income Taxes-Other (283)		227,810,639	224,853,787
65	Total Deferred Credits (lines 56 through 64)		972,215,173	893,797,293
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		4,643,959,465	4,364,147,768

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STATEMENT OF INCOME

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,530,543,739	1,572,976,141		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	980,245,446	1,034,794,124		
5	Maintenance Expenses (402)	320-323	64,022,756	65,573,481		
6	Depreciation Expense (403)	336-337	122,488,709	112,562,200		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	21,544,004	16,874,247		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	99,047	99,047		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		1,619,427	1,871,414		
13	(Less) Regulatory Credits (407.4)		12,818,909	10,536,841		
14	Taxes Other Than Income Taxes (408.1)	262-263	95,109,798	93,076,918		
15	Income Taxes - Federal (409.1)	262-263	5,601,404	-55,133,870		
16	- Other (409.1)	262-263	919,149	-1,858,807		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	65,371,809	135,547,906		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	2,423,024	4,060,583		
19	Investment Tax Credit Adj. - Net (411.4)	266	481,680	-229,524		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,342,261,296	1,388,579,712		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		188,282,443	184,396,429		

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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		188,282,443	184,396,429		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)			-17,531		
34	(Less) Expenses of Nonutility Operations (417.1)		9,566,840	9,837,245		
35	Nonoperating Rental Income (418)		-939	-1,100		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	11,164,785	82,361,715		
37	Interest and Dividend Income (419)		645,403	1,845,367		
38	Allowance for Other Funds Used During Construction (419.1)		7,961,552	8,678,360		
39	Miscellaneous Nonoperating Income (421)		795,424			
40	Gain on Disposition of Property (421.1)		142,552	290,479		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		11,141,937	83,320,045		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			38,668		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		3,208,021	3,879,397		
46	Life Insurance (426.2)		3,079,994	2,060,570		
47	Penalties (426.3)		70,316	-24,718		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,625,650	1,679,329		
49	Other Deductions (426.5)		1,386,500	3,295,162		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,370,481	10,928,408		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	202,511	150,614		
53	Income Taxes-Federal (409.2)	262-263	-715,329	-314,356		
54	Income Taxes-Other (409.2)	262-263	-886,632	2,579,615		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,006,935	-1,467,880		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	5,704,734	6,039,386		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-6,097,249	-5,091,393		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		7,868,705	77,483,030		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		69,747,769	67,341,170		
63	Amort. of Debt Disc. and Expense (428)		419,914	424,830		
64	Amortization of Loss on Reacquired Debt (428.1)		3,004,198	3,219,369		
65	(Less) Amort. of Premium on Debt-Credit (429)		8,883	8,883		
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		605,274	735,498		
68	Other Interest Expense (431)		2,636,227	2,037,957		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,480,392	3,911,170		
70	Net Interest Charges (Total of lines 62 thru 69)		72,924,107	69,838,771		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		123,227,041	192,040,688		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		123,227,041	192,040,688		

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		492,987,406	403,295,872
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11	Repurchases from Common Stock		-1,488,991	(39,369,910)
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-1,488,991	(39,369,910)
16	Balance Transferred from Income (Account 433 less Account 418.1)		112,062,256	109,678,973
17	Appropriations of Retained Earnings (Acct. 436)			
18	Excess Earnings		-5,158,174	(4,555,754)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-5,158,174	(4,555,754)
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-82,396,803	(78,313,788)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-82,396,803	(78,313,788)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		1,387,851	102,252,013
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		517,393,545	492,987,406
	APPROPRIATED RETAINED EARNINGS (Account 215)			

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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39			19,427,931	14,269,755
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)		19,427,931	14,269,755
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		19,427,931	14,269,755
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		536,821,476	507,257,161
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-15,658,553	(5,918,024)
50	Equity in Earnings for Year (Credit) (Account 418.1)		11,164,785	82,361,715
51	(Less) Dividends Received (Debit)			
52	Corb Sub Activity		-1,387,851	(92,102,244)
53	Balance-End of Year (Total lines 49 thru 52)		-5,881,619	(15,658,553)

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STATEMENT OF CASH FLOWS

- (1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as Investments, fixed assets, Intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	123,227,041	192,040,688
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	138,235,780	126,986,417
5	Amortization of Deferred Power and Natural Gas Costs	21,357,796	-14,611,016
6	Amortization of Debt Expense	3,415,229	3,635,317
7	Amortization of Investment in Exchange Power	2,450,031	2,450,031
8	Deferred Income Taxes (Net)	53,931,102	123,968,809
9	Investment Tax Credit Adjustment (Net)	481,680	-229,524
10	Net (Increase) Decrease in Receivables	-3,884,715	17,645,850
11	Net (Increase) Decrease in Inventory	12,267,853	-19,413,226
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	6,880,543	-40,191,116
14	Net (Increase) Decrease in Other Regulatory Assets	-4,114,779	10,925,414
15	Net Increase (Decrease) in Other Regulatory Liabilities	2,007,784	4,616,847
16	(Less) Allowance for Other Funds Used During Construction	7,961,552	8,678,360
17	(Less) Undistributed Earnings from Subsidiary Companies	11,164,785	82,361,715
18	Other (provide details in footnote):	4,382,761	-22,727,203
19	Allowance for Doubtful Accounts	5,749,995	5,200,000
20	Changes in Other Non-Current Assets and Liabilities	5,891,691	-15,740,101
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	353,153,455	283,517,112
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-381,174,406	-323,931,192
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-381,174,406	-323,931,192
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	272,897	
38	Federal and State Grant Payments Received	2,730,166	2,529,902
39	Investments in and Advances to Assoc. and Subsidiary Companies	12,185,571	15,444,378
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43	Cash Paid for Acquisition	-94,643	-4,697,090
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

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STATEMENT OF CASH FLOWS

- (1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48	Restricted Cash	-62,284	94,098
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Changes in Other Property and Investments	-7,992,961	-373,865
55	Dividends Received from Subsidiaries	2,000,000	197,000,000
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-372,135,660	-113,933,769
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	100,000,000	60,000,000
62	Preferred Stock		
63	Common Stock	1,559,840	4,059,874
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	101,559,840	64,059,874
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-734,802	-297,339
74	Preferred Stock		
75	Common Stock	-2,919,781	-79,855,898
76	Other (provide details in footnote):	-1,651,248	107,021
77	Debt Issuance Costs	-593,969	-1,510,532
78	Net Decrease in Short-Term Debt (c)		-66,000,000
79	Cash Received (Paid) for Settlement of Interest Rate Swaps	-9,326,000	5,429,000
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-82,396,801	-78,313,788
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	3,937,239	-156,381,662
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-15,044,966	13,201,681
87			
88	Cash and Cash Equivalents at Beginning of Period	18,015,242	4,813,561
89			
90	Cash and Cash Equivalents at End of period	2,970,276	18,015,242

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
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FOOTNOTE DATA

Schedule Page: 120 Line No.: 18 Column: b

Power and natural gas deferrals	1,121,287
Change in special deposits	(13,301,265)
Change in other current assets	2,856,640
Non-cash stock compensation	6,913,619
Amortization of Spokane Energy contract	9,499,494
Change in Coyote Springs 2 O&M LTSA	(2,260,661)
Preliminary survey and investigation costs	(301,214)
Gain on sale of property and equipment	(142,552)
Other	(2,587)

Schedule Page: 120 Line No.: 18 Column: c

Power and natural gas deferrals	1,104,752
Change in special deposits	(23,301,320)
Change in other current assets	(5,671,849)
Non-cash stock compensation	6,006,850
Cash paid for foreign currency hedges	20,692
Change in Coyote Springs 2 O&M LTSA	(1,082,230)
Preliminary survey and investigation costs	709,287
Tax shortfalls from stock compensation	(513,385)

Schedule Page: 120 Line No.: 76 Column: b

Excess tax benefits	180,431
Payment of minimum withholdings for share based payment awards	(1,831,679)

Schedule Page: 120 Line No.: 76 Column: c

Excess tax benefits	107,021
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Avista Corp. is primarily an electric and natural gas utility with certain other business ventures. Avista Corp. provides electric distribution and transmission, and natural gas distribution services in parts of eastern Washington and northern Idaho. Avista Corp. also provides natural gas distribution service in parts of northeastern and southwestern Oregon. Avista Corp. has electric generating facilities in Washington, Idaho, Oregon and Montana. Avista Corp. also supplies electricity to a small number of customers in Montana, most of whom are employees who operate Avista Corp.'s Noxon Rapids generating facility.

On July 1, 2014, Avista Corp. acquired AERC, and as of that date, AERC became a wholly-owned subsidiary of Avista Corp. The primary subsidiary of AERC is AEL&P, comprising regulated electric utility operations in Juneau, Alaska. There are no AERC earnings included in the overall results of Avista Corp. prior to July 1, 2014. See Note 3 for information regarding the acquisition of AERC.

Avista Capital, a wholly owned subsidiary of Avista Corp., is the parent company of all of the subsidiary companies except AERC. During the first half of 2014 and prior, Avista Capital's subsidiaries included Ecova, which was an 80.2 percent owned subsidiary prior to its disposition on June 30, 2014. Ecova was a provider of energy efficiency and other facility information and cost management programs and services for multi-site customers and utilities throughout North America. See Note 4 for information regarding the disposition of Ecova.

Basis of Reporting

The financial statements include the assets, liabilities, revenues and expenses of the Company and have been prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, the Company accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by U.S. GAAP. The accompanying financial statements include the Company's proportionate share of utility plant and related operations resulting from its interests in jointly owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt (2) assets and liabilities for cost of removal of assets, (3) assets held for sale, (4) regulatory assets and liabilities, (5) deferred income taxes associated with accounts other than utility property, plant and equipment, (6) comprehensive income, (7) unamortized debt issuance costs and (8) operating revenues and resource costs associated with settled energy contracts that are "booked out" (not physically delivered).

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported for assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include:

- determining the market value of energy commodity derivative assets and liabilities,
- pension and other postretirement benefit plan obligations,
- contingent liabilities,
- goodwill impairment testing,
- recoverability of regulatory assets, and

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NOTES TO FINANCIAL STATEMENTS (Continued)			

- unbilled revenues.

Changes in these estimates and assumptions are considered reasonably possible and may have a material effect on the financial statements and thus actual results could differ from the amounts reported and disclosed herein.

System of Accounts

The accounting records of the Company's utility operations are maintained in accordance with the uniform system of accounts prescribed by the FERC and adopted by the state regulatory commissions in Washington, Idaho, Montana and Oregon.

Regulation

The Company is subject to state regulation in Washington, Idaho, Montana and Oregon. The Company is also subject to federal regulation primarily by the FERC, as well as various other federal agencies with regulatory oversight of particular aspects of its operations.

Operating Revenues

Operating revenues related to the sale of energy are recorded when service is rendered or energy is delivered to customers. The determination of the energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, the amount of energy delivered to customers since the date of the last meter reading is estimated and the corresponding unbilled revenue is estimated and recorded. Our estimate of unbilled revenue is based on:

- the number of customers,
- current rates,
- meter reading dates,
- actual native load for electricity,
- actual throughput for natural gas, and
- electric line losses and natural gas system losses.

Any difference between actual and estimated revenue is automatically corrected in the following month when the actual meter reading and customer billing occurs.

Accounts receivable includes unbilled energy revenues of the following amounts as of December 31 (dollars in thousands):

	2015	2014
Unbilled accounts receivable	\$ 59,405	\$ 78,007

Depreciation

For utility operations, depreciation expense is estimated by a method of depreciation accounting utilizing composite rates for utility plant. Such rates are designed to provide for retirements of properties at the expiration of their service lives. For utility operations, the ratio of depreciation provisions to average depreciable property was as follows for the years ended December 31:

	2015	2014
Ratio of depreciation to average depreciable property	3.09%	2.97%

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Avista Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The average service lives for the following broad categories of utility plant in service are (in years):

	Avista Corp.
Electric thermal/other production	40
Hydroelectric production	79
Electric transmission	57
Electric distribution	36
Natural gas distribution property	45

Taxes Other Than Income Taxes

Taxes other than income taxes include state excise taxes, city occupational and franchise taxes, real and personal property taxes and certain other taxes not based on net income. These taxes are generally based on revenues or the value of property. Utility related taxes collected from customers (primarily state excise taxes and city utility taxes) are recorded as operating revenue and expense and totaled the following amounts for the years ended December 31 (dollars in thousands):

	2015	2014
Utility taxes	\$ 57,716	\$ 57,599

Allowance for Funds Used During Construction

The AFUDC represents the cost of both the debt and equity funds used to finance utility plant additions during the construction period. As prescribed by regulatory authorities, AFUDC is capitalized as a part of the cost of utility plant and the debt component is credited against total interest expense in the Statements of Income in the line item "capitalized interest." The equity component of AFUDC is included in the Statement of Income in the line item "other income-net." The Company is permitted, under established regulatory rate practices, to recover the capitalized AFUDC, and a reasonable return thereon, through its inclusion in rate base and the provision for depreciation after the related utility plant is placed in service. Cash inflow related to AFUDC does not occur until the related utility plant is placed in service and included in rate base. The effective AFUDC rate was the following for the years ended December 31:

	2015	2014
Effective AFUDC rate	7.32%	7.64%

Income Taxes

A deferred income tax asset or liability is determined based on the enacted tax rates that will be in effect when the differences between the financial statement carrying amounts and tax basis of existing assets and liabilities are expected to be reported in the Company's consolidated income tax returns. The deferred income tax expense for the period is equal to the net change in the deferred income tax asset and liability accounts from the beginning to the end of the period. The effect on deferred income taxes from a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax liabilities and regulatory assets are established for income tax benefits flowed through to customers. The Company recognizes the effect of state tax credits, which are generated from utility plant, as they are utilized. The Company did not incur any penalties on income tax positions in 2015 or 2014. The Company would recognize interest accrued related to income tax positions as interest expense and any penalties incurred as other income deductions.

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Stock-Based Compensation

The Company currently issues three types of stock-based compensation awards - restricted shares, market-based awards and performance-based awards. Historically, these stock compensation awards have not been material to the Company's overall financial results. Compensation cost relating to share-based payment transactions is recognized in the Company's financial statements based on the fair value of the equity or liability instruments issued and recorded over the requisite service period.

The Company recorded stock-based compensation expense (included in other operating expenses) and income tax benefits in the Statements of Income of the following amounts for the years ended December 31 (dollars in thousands):

	2015	2014
Stock-based compensation expense	\$ 6,914	\$ 6,007
Income tax benefits	2,420	2,102

Restricted share awards vest in equal thirds each year over a three-year period and are payable in Avista Corp. common stock at the end of each year if the service condition is met. In addition to the service condition, the Company must meet a return on equity target in order for the CEO's restricted shares to vest. Restricted stock is valued at the close of market of the Company's common stock on the grant date.

Total Shareholder Return (TSR) awards are market-based awards and Cumulative Earnings Per Share (CEPS) awards are performance awards. CEPS awards were first granted in 2014. Both types of awards vest after a period of three years and are payable in cash or Avista Corp. common stock at the end of the three-year period. The method of settlement is at the discretion of the Company and historically the Company has settled these awards through issuance of Avista Corp. common stock and intends to continue this practice. Both types of awards entitle the recipients to dividend equivalent rights, are subject to forfeiture under certain circumstances, and are subject to meeting specific market or performance conditions. Based on the level of attainment of the market or performance conditions, the amount of cash paid or common stock issued will range from 0 to 200 percent of the initial awards granted. Dividend equivalent rights are accumulated and paid out only on shares that eventually vest and have met the market and performance conditions.

For both the TSR awards and the CEPS awards, the Company accounts for them as equity awards and compensation cost for these awards is recognized over the requisite service period, provided that the requisite service period is rendered. For TSR awards, if the market-condition is not met at the end of the three-year service period, there will be no change in the cumulative amount of compensation cost recognized, since the awards are still considered vested even though the market metric was not met. For CEPS awards, at the end of the three-year service period, if the internal performance metric of cumulative earnings per share is not met, all compensation cost for these awards is reversed as these awards are not considered vested.

The fair value of each TSR award is estimated on the date of grant using a statistical model that incorporates the probability of meeting the market targets based on historical returns relative to a peer group. The estimated fair value of the equity component of CEPS awards was estimated on the date of grant as the share price of Avista Corp. common stock on the date of grant, less the net present value of the estimated dividends over the three-year period.

The following table summarizes the number of grants, vested and unvested shares, earned shares (based on market metrics), and other pertinent information related to the Company's stock compensation awards for the years ended December 31:

	2015	2014
Restricted Shares		
Shares granted during the year	58,302	62,075

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Shares vested during the year	(60,379)	(52,899)
Unvested shares at end of year	106,091	112,042
Unrecognized compensation expense at end of year (in thousands)	\$ 1,705	\$ 1,349
TSR Awards		
TSR shares granted during the year	116,435	117,550
TSR shares vested during the year	(171,334)	(167,584)
TSR shares earned based on market metrics	222,734	97,199
Unvested TSR shares at end of year	223,697	287,834
Unrecognized compensation expense (in thousands)	\$ 3,219	\$ 2,833
CEPS Awards		
CEPS shares granted during the year	58,259	59,025
Unvested CEPS shares at end of year	111,887	58,017
Unrecognized compensation expense (in thousands)	\$ 1,840	\$ 1,577

Outstanding TSR and CEPS share awards include a dividend component that is paid in cash. This component of the share grants is accounted for as a liability award. These liability awards are revalued on a quarterly basis taking into account the number of awards outstanding, historical dividend rate, the change in the value of the Company's common stock relative to an external benchmark (TSR awards only) and the amount of CEPS earned to-date compared to estimated CEPS over the performance period (CEPS awards only). Over the life of these awards, the cumulative amount of compensation expense recognized will match the actual cash paid. As of December 31, 2015 and 2014, the Company had recognized cumulative compensation expense and a liability of \$1.5 million and \$1.3 million, respectively, related to the dividend component on the outstanding and unvested share grants.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Company considers all temporary investments with a maturity of three months or less when purchased to be cash equivalents.

Allowance for Doubtful Accounts

The Company maintains an allowance for doubtful accounts to provide for estimated and potential losses on accounts receivable. The Company determines the allowance for utility and other customer accounts receivable based on historical write-offs as compared to accounts receivable and operating revenues. Additionally, the Company establishes specific allowances for certain individual accounts.

Utility Plant in Service

The cost of additions to utility plant in service, including an allowance for funds used during construction and replacements of units of property and improvements, is capitalized. The cost of depreciable units of property retired plus the cost of removal less salvage is charged to accumulated depreciation.

Asset Retirement Obligations

The Company records the fair value of a liability for an asset retirement obligation (ARO) in the period in which it is incurred. When the liability is initially recorded, the associated costs of the ARO are capitalized as part of the carrying amount of the related long-lived asset. The liability is accreted to its present value each period and the related capitalized costs are depreciated over the useful life of

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the related asset. In addition, if there are changes in the estimated timing or estimated costs of the AROs, adjustments are recorded during the period new information becomes available as an increase or decrease to the liability, with the offset recorded to the related long-lived asset. Upon retirement of the asset, the Company either settles the ARO for its recorded amount or incurs a gain or loss. The Company records regulatory assets and liabilities for the difference between asset retirement costs currently recovered in rates and AROs recorded since asset retirement costs are recovered through rates charged to customers (see Note 7 for further discussion of the Company's asset retirement obligations).

Derivative Assets and Liabilities

Derivatives are recorded as either assets or liabilities on the Balance Sheets measured at estimated fair value. In certain defined conditions, a derivative may be specifically designated as a hedge for a particular exposure. The accounting for a derivative depends on the intended use of such derivative and the resulting designation.

The UTC and the IPUC issued accounting orders authorizing Avista Corp. to offset energy commodity derivative assets or liabilities with a regulatory asset or liability. This accounting treatment is intended to defer the recognition of mark-to-market gains and losses on energy commodity transactions until the period of delivery. The orders provide for Avista Corp. to not recognize the unrealized gain or loss on utility derivative commodity instruments in the Statements of Income. Realized gains or losses are recognized in the periods of delivery, subject to approval for recovery through retail rates. Realized gains and losses, subject to regulatory approval, result in adjustments to retail rates through purchased gas cost adjustments, the ERM in Washington, the PCA mechanism in Idaho, and periodic general rates cases. Regulatory assets are assessed regularly and are probable for recovery through future rates.

Substantially all forward contracts to purchase or sell power and natural gas are recorded as derivative assets or liabilities at estimated fair value with an offsetting regulatory asset or liability. Contracts that are not considered derivatives are accounted for on the accrual basis until they are settled or realized, unless there is a decline in the fair value of the contract that is determined to be other-than-temporary.

For interest rate swap agreements, each period Avista Corp. records all mark-to-market gains and losses as assets and liabilities and records offsetting regulatory assets and liabilities, such that there is no income statement impact. Upon settlement of interest rate swaps, the regulatory asset or liability (included as part of long-term debt) is amortized as a component of interest expense over the term of the associated debt. While the Company has not received any formal accounting orders from the various state commissions allowing for the offset of interest rate swap assets and liabilities with regulatory assets and liabilities, the Company has deemed this accounting treatment appropriate and future recovery probable due to the regulatory precedents set in prior general rate cases and the fact that the state commissions view interest rate swap derivatives as risk management tools similar to energy commodity derivatives.

As of December 31, 2015, the Company has multiple master netting agreements with a variety of entities that allow for cross-commodity netting of derivative agreements with the same counterparty (i.e. power derivatives can be netted with natural gas derivatives) under ASC 815-10-45. The Company does not have any agreements which allow for cross-affiliate netting among multiple affiliated legal entities. The Company nets all derivative instruments when allowed by the agreement for presentation in the Balance Sheets.

Fair Value Measurements

Fair value represents the price that would be received when selling an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. Energy commodity derivative assets and liabilities, deferred compensation assets, as well as derivatives related to interest rate swap agreements and foreign currency exchange contracts, are reported at estimated fair value on the Balance Sheets. See Note 14 for the Company's fair value disclosures.

Regulatory Deferred Charges and Credits

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The Company prepares its financial statements in accordance with regulatory accounting practices because:

- rates for regulated services are established by or subject to approval by independent third-party regulators,
- the regulated rates are designed to recover the cost of providing the regulated services, and
- in view of demand for the regulated services and the level of competition, it is reasonable to assume that rates can be charged to and collected from customers at levels that will recover costs.

Regulatory accounting practices require that certain costs and/or obligations (such as incurred power and natural gas costs not currently included in rates, but expected to be recovered or refunded in the future), are reflected as deferred charges or credits on the Balance Sheets. These costs and/or obligations are not reflected in the Statements of Income until the period during which matching revenues are recognized. The Company also has decoupling revenue deferrals, which began in 2015. As opposed to cost deferrals which are not recognized in the Statements of Income until they are included in rates, decoupling revenue is recognized in the Statements of Income during the period it occurs (i.e. during the period of revenue shortfall or excess due to fluctuations in customer usage), subject to certain limitations, and a regulatory asset/liability is established which will be surcharged or rebated to customers in future periods. GAAP requires that for any alternative regulatory revenue program, like decoupling, the revenue must be collected from customers within 24 months of the deferral to qualify for recognition in the current period Statement of Income. Any amounts included in the Company's decoupling program that won't be collected from customers within 24 months are not recorded in the financial statements until the period in which revenue recognition criteria are met. This could ultimately result in more decoupling revenue being collected from customers over the life of the decoupling program than what is deferred and recognized in the current period financial statements.

If at some point in the future the Company determines that it no longer meets the criteria for continued application of regulatory accounting practices for all or a portion of its regulated operations, the Company could be:

- required to write off its regulatory assets, and
- precluded from the future deferral of costs or decoupled revenues not recovered through rates at the time such amounts are incurred, even if the Company expected to recover these amounts from customers in the future.

Investment in Exchange Power-Net

The investment in exchange power represents the Company's previous investment in Washington Public Power Supply System Project 3 (WNP-3), a nuclear project that was terminated prior to completion. Under a settlement agreement with the Bonneville Power Administration in 1985, Avista Corp. began receiving power in 1987, for a 32.5-year period, related to its investment in WNP-3. Through a settlement agreement with the UTC in the Washington jurisdiction, Avista Corp. is amortizing the recoverable portion of its investment in WNP-3 (recorded as investment in exchange power) over a 32.5-year period that began in 1987. For the Idaho jurisdiction, Avista Corp. fully amortized the recoverable portion of its investment in exchange power.

Unamortized Debt Expense

Unamortized debt expense includes debt issuance costs that are amortized over the life of the related debt.

Unamortized Loss on Recquired Debt

For the Company's Washington regulatory jurisdiction and for any debt repurchases beginning in 2007 in all jurisdictions, premiums paid to repurchase debt are amortized over the remaining life of the original debt that was repurchased or, if new debt is issued in connection with the repurchase, these costs are amortized over the life of the new debt. In the Company's other regulatory jurisdictions, premiums paid to repurchase debt prior to 2007 are being amortized over the average remaining maturity of outstanding debt when no new debt was issued in connection with the debt repurchase. These costs are recovered through retail rates as a

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component of interest expense.

Appropriated Retained Earnings

In accordance with the hydroelectric licensing requirements of section 10(d) of the Federal Power Act (FPA), the Company maintains an appropriated retained earnings account for any earnings in excess of the specified rate of return on the Company's investment in the licenses for its various hydroelectric projects. Per section 10(d) of the FPA, the Company must maintain these excess earnings in an appropriated retained earnings account until the termination of the licensing agreements or apply them to reduce the net investment in the licenses of the hydroelectric projects at the discretion of the FERC. The Company typically calculates the earnings in excess of the specified rate of return on an annual basis, usually during the second quarter.

The appropriated retained earnings amounts included in retained earnings were as follows as of December 31 (dollars in thousands):

	2015	2014
Appropriated retained earnings	\$ 19,428	\$ 14,270

Operating Leases

The Company has multiple lease arrangements involving various assets, with minimum terms ranging from 1 to 45 years. Future minimum lease payments required under operating leases having initial or remaining noncancelable lease terms in excess of one year were not material as of December 31, 2015.

Equity in Earnings of Subsidiaries

The Company records all the earnings from its subsidiaries under the equity method. The Company had the following equity in earnings of its subsidiaries for the years ended December 31 (dollars in thousands):

	2015	2014
Avista Capital	\$ 4,857	\$ 79,183
Alaska Energy and Resources Company	6,308	3,179
Total equity in earnings of subsidiary companies	\$ 11,165	\$ 82,362

Avista Capital, a wholly owned subsidiary of Avista Corp., is the parent company of all of the subsidiary companies, except AERC (and its subsidiaries). Avista Capital's subsidiaries and investments include sheet metal fabrication, venture fund investments, real estate investments, a company that explores markets that could be served with LNG and Ecova prior to its disposition on June 30, 2014.

AERC, a wholly-owned subsidiary of Avista Corp. acquired on July 1, 2014, is the parent company to all the Alaska subsidiary companies. The primary subsidiary of AERC is AEL&P, comprising the regulated utility operations in Alaska. Also, AERC owns AJT Mining Properties, Inc., an inactive mining company holding certain properties.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2015 up to February 24, 2016, the date that Avista Corp.'s U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 15, 2016. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Contingencies

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The Company has unresolved regulatory, legal and tax issues which have inherently uncertain outcomes. The Company accrues a loss contingency if it is probable that a liability has been incurred and the amount of the loss or impairment can be reasonably estimated. The Company also discloses losses that do not meet these conditions for accrual, if there is a reasonable possibility that a material loss may be incurred. As of December 31, 2015, the Company has not recorded any significant amounts related to unresolved contingencies. See Note 16 for further discussion of the Company's commitments and contingencies.

NOTE 2. NEW ACCOUNTING STANDARDS

In April 2014, the FASB issued ASU No. 2014-08, "Presentation of Financial Statements (Topic 205) and Property, Plant, and Equipment (Topic 360): Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity." This ASU amends the definition of a discontinued operation and requires entities to provide additional disclosures about discontinued operations as well as disposal transactions that do not meet the discontinued-operations criteria. ASU 2014-08 makes it more difficult for a disposal transaction to qualify as a discontinued operation. In addition, the ASU requires entities to reclassify assets and liabilities of a discontinued operation for all comparative periods presented in the Balance Sheet rather than just the current period, and it requires additional disclosures on the face of the Statement of Cash Flows regarding discontinued operations. This ASU became effective for periods beginning on or after December 15, 2014; however, early adoption was permitted. The Company evaluated this standard and determined that it would not early adopt this standard. Since the disposition of Ecova occurred before the effective date of this standard, and the Company did not early adopt this standard, there is no impact on the Company's financial condition, results of operations and cash flows in the current year.

In May 2014, the FASB issued ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)," which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that an entity identifies the various performance obligations in a contract, allocates the transaction price among the performance obligations and recognizes revenue as the entity satisfies the performance obligations. This ASU was originally effective for periods beginning after December 15, 2016 and early adoption is not permitted. In August 2015, the FASB issued ASU 2015-14 Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date," which deferred the effective date of ASU 2014-09 for one year, with adoption as of the original date permitted. However, while this ASU is not effective until 2018, it will require retroactive application to all periods presented in the financial statements. As such, at adoption in 2018, amounts in 2016 and 2017 may have to be revised or a cumulative adjustment to opening retained earnings may have to be recorded. The Company is evaluating this standard and cannot, at this time, estimate the potential impact on its future financial condition, results of operations and cash flows.

In February 2015, the FASB issued ASU No. 2015-02, "Consolidation (Topic 810): Amendments to the Consolidation Analysis." This ASU significantly changes the consolidation analysis required under GAAP, including the identification of variable interest entities (VIE). The ASU also removes the deferral of the VIE analysis related to investments in certain investment funds, which will result in a different consolidation evaluation for these types of investments. This ASU is effective for periods beginning on or after December 15, 2015; however, early adoption is permitted. The Company evaluated this standard and determined that it will not early adopt this standard. The Company is evaluating this standard and cannot, at this time, estimate the potential impact on its future financial condition, results of operations and cash flows.

In April 2015, the FASB issued ASU No. 2015-05, "Intangibles - Goodwill and Other - Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement." This ASU provides guidance on how organizations should account for fees paid in a cloud computing arrangement, including helping organizations understand whether their arrangement includes a software license. If the arrangement includes a software license, the software license would be accounted for in a manner consistent with internal-use software. If a cloud-computing arrangement does not include a software license, the customer is required to

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account for the arrangement as a service contract. This ASU is effective for periods beginning on or after December 15, 2015; however, early adoption is permitted. The Company evaluated this standard and determined that it will not early adopt this standard. Upon adoption, an entity can elect to apply this ASU prospectively or retroactively and disclose the method selected. The Company is evaluating this standard and cannot, at this time, estimate the potential impact on its future financial condition, results of operations and cash flows.

In May 2015, the FASB issued ASU No. 2015-07, "Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)." This ASU removes, from the fair value hierarchy, investments for which the practical expedient is used to measure fair value at net asset value (NAV). Instead, an entity is required to include those investments as a reconciling line item so that the total fair value amount of investments in the disclosure is consistent with the amount on the balance sheet. Further, entities must provide certain disclosures for investments for which they elect to use the NAV practical expedient to determine fair value. This ASU is effective for periods beginning on or after December 15, 2015 and early adoption is permitted. The Company evaluated this standard and determined that it will early adopt this standard as of December 31, 2015. As required, this ASU is being applied retrospectively to all periods presented. The adoption of this standard did not affect the Company's future financial condition, results of operations and cash flows; however, it did affect the Company's disclosures. See Note 8 and 14 for the expanded disclosures surrounding the adoption of this ASU.

In February 2016, the FASB issued ASU 2016-02 "Leases (Topic 842)." This ASU introduces a new lessee model that brings most leases on the balance sheet. The standard also aligns certain of the underlying principles of the new lessor model with those in ASC 606, the FASB's new revenue recognition standard. Furthermore, the ASU addresses other concerns related to the current leases model; for example, eliminating the required use of bright-line tests in current GAAP for determining lease classification (operating leases versus capital leases). This ASU also includes enhanced disclosures surrounding leases. This ASU is effective for periods beginning on or after December 15, 2018; however, early adoption is permitted. The Company evaluated this standard and determined that it will not early adopt this standard as of December 31, 2015. Upon adoption, this ASU must be applied using a modified retrospective approach. The modified retrospective approach includes a number of optional practical expedients that entities may elect to apply. The Company is evaluating this standard and cannot, at this time, estimate the potential impact on its future financial condition, results of operations and cash flows.

NOTE 3. BUSINESS ACQUISITIONS

Alaska Energy and Resources Company

On July 1, 2014, the Company acquired AERC, based in Juneau, Alaska, and as of that date, AERC became a wholly-owned subsidiary of Avista Corp.

The primary subsidiary of AERC is AEL&P, a regulated utility which provides electric services to approximately 17,000 customers in the City and Borough of Juneau (Juneau), Alaska as of December 31, 2015. In addition to the regulated utility, AERC owns AJT Mining, which is an inactive mining company holding certain properties.

The purpose of the acquisition was to expand and diversify Avista Corp.'s energy assets and deliver long-term value to its customers, communities and investors.

In connection with the closing, on July 1, 2014 Avista Corp. issued 4,500,014 new shares of common stock to the shareholders of AERC based on a contractual formula that resulted in a price of \$32.46 per share, reflecting a purchase price of \$170.0 million, plus acquired cash, less outstanding debt and other closing adjustments.

The \$32.46 price per share of Avista Corp. common stock was determined based on the average closing stock price of Avista Corp. common stock for the 10 consecutive trading days immediately preceding, but not including, the trading day prior to July 1, 2014. This value was used solely for determining the number of shares to issue based on the adjusted contract closing price (see reconciliation

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below). The fair value of the consideration transferred at the closing date was based on the closing stock price of Avista Corp. common stock on July 1, 2014, which was \$33.35 per share.

On October 1, 2014, a working capital adjustment was made in accordance with the agreement and plan of merger which resulted in Avista Corp. issuing an additional 1,427 shares of common stock to the shareholders of AERC. The number of shares issued on October 1, 2014 was based on the same contractual formula described above. The fair value of the new shares issued in October was \$30.71 per share, which was the closing stock price of Avista Corp. common stock on that date.

The contract acquisition price and the fair value of consideration transferred for AERC were as follows (in thousands, except "per share" and number of shares data):

Contract acquisition price (using the calculated \$32.46 per share common stock price)

Gross contract price	\$	170,000
Acquired cash		19,704
Acquired debt (excluding capital lease obligation)		(38,832)
Other closing adjustments (including the working capital adjustment)		37
Total adjusted contract price	\$	<u>150,909</u>

Fair value of consideration transferred

Avista Corp. common stock (4,500,014 shares at \$33.35 per share)	\$	150,075
Avista Corp. common stock (1,427 shares at \$30.71 per share)		44
Cash		4,792
Fair value of total consideration transferred	\$	<u>154,911</u>

The assets acquired and liabilities assumed related to the AERC transaction are not included in the FERC Balance Sheets. The information below is presented for information purposes only. The fair value of assets acquired and liabilities assumed as of July 1, 2014 (after consideration of the working capital adjustment and the income tax true-ups during the second quarter of 2015) were as follows (in thousands):

	<u>July 1, 2014</u>
Assets acquired:	
Current Assets:	
Cash	\$ 19,704
Accounts receivable - gross totals \$3,928	3,851
Materials and supplies	2,017
Other current assets	999
Total current assets	<u>26,571</u>
Utility Property:	
Utility plant in service	113,964
Utility property under long-term capital lease	71,007

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Construction work in progress	3,440
Total utility property	<u>188,411</u>
Other Non-current Assets:	
Non-utility property	6,660
Electric plant held for future use	3,711
Goodwill (1)	52,426
Other deferred charges and non-current assets	5,368
Total other non-current assets	<u>68,165</u>
Total assets	<u>\$ 283,147</u>
Liabilities Assumed:	
Current Liabilities:	
Accounts payable	\$ 700
Current portion of long-term debt and capital lease obligations	3,773
Other current liabilities (1)	2,807
Total current liabilities	<u>7,280</u>
Long-term debt	37,227
Capital lease obligations	68,840
Other non-current liabilities and deferred credits (1)	14,889
Total liabilities	<u>\$ 128,236</u>
Total net assets acquired	<u>\$ 154,911</u>

(1) During the second quarter of 2015, AEL&P recorded a reduction to goodwill of approximately \$0.3 million due to income tax related adjustments. After consideration of the goodwill adjustment in the second quarter of 2015, the transaction resulted in a total amount of goodwill of \$52.4 million. The goodwill associated with this acquisition is not deductible for tax purposes.

The majority of AERC's operations are subject to the rate-setting authority of the RCA and are accounted for pursuant to GAAP, including the accounting guidance for regulated operations. The rate-setting and cost recovery provisions currently in place for AERC's regulated operations provide revenues derived from costs, including a return on investment, of assets and liabilities included in rate base. Due to this regulation, the fair values of AERC's assets and liabilities subject to these rate-setting provisions are assumed to approximate their carrying values. There were not any identifiable intangible assets associated with this acquisition. The excess of the purchase consideration over the estimated fair values of the assets acquired and liabilities assumed was recognized as goodwill at the acquisition date. The goodwill reflects the value paid for the expected continued growth of a rate-regulated business located in a defined service area with a constructive regulatory environment, the attractiveness of stable, growing cash flows, as well as providing a platform for potential future growth outside of the rate-regulated electric utility in Alaska and potential additional utility investment.

NOTE 4. DISCONTINUED OPERATIONS

On June 30, 2014, Avista Capital, completed the sale of its interest in Ecova to Cofely USA Inc., an indirect subsidiary of GDF SUEZ,

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a French multinational utility company, and an unrelated party to Avista Corp. The sales price was \$335.0 million in cash, less the payment of debt and other customary closing adjustments. At the closing of the transaction on June 30, 2014, Ecova became a wholly-owned subsidiary of Cofely USA Inc. and the Company has not had and will not have any further involvement with Ecova after such date.

The purchase price of \$335.0 million, as adjusted, was divided among the security holders of Ecova, including minority shareholders, option holders and a warrant holder, pro rata based on ownership. Approximately \$16.8 million (5 percent of the purchase price) was held in escrow for 15 months from the closing of the transaction to satisfy certain indemnification obligations under the merger agreement (Escrow). An additional \$1.0 million was held in escrow pending resolution of adjustments to working capital. The indemnification escrow and the working capital adjustment escrow amounts above represent the full amounts to be divided among all security holders pro rata based on ownership.

As expected, no claims were made against the Escrow as of September 30, 2015 (the end of the claims period) and accordingly, all Escrow amounts were released in October 2015 and the Company received its full portion of the Escrow proceeds together with the remainder of the working capital adjustment escrow for a total amount of \$13.8 million. After consideration of the escrow amounts received, the sales transaction provided cash proceeds to Avista Corp., net of debt, payment to option and minority holders, income taxes and transaction expenses, of \$143.7 million and resulted in a net gain of \$74.8 million. Almost all of the net gain was recognized in 2014 with some true-ups during 2015.

The summary of cash proceeds associated with the sales transaction are as follows (in thousands):

Reconciliation of Gross Proceeds

Contract price	\$ 335,000
Closing adjustments	4,103
Litigation settlement at Ecova	588
Gross proceeds from sale (1)	<u>339,691</u>
Cash sold in the transaction	<u>(95,932)</u>
Gross proceeds from sale of Ecova, net of cash sold (2)	<u>\$ 243,759</u>

Reconciliation of total net proceeds

Gross proceeds from sale (1)	\$ 339,691
Repayment of long-term borrowings under committed line of credit	(40,000)
Payment to option holders and redeemable noncontrolling interests	(20,871)
Payment to noncontrolling interests	(54,179)
Transaction expenses withheld from proceeds	(5,461)
Net proceeds to Avista Capital (prior to tax payments) (2)	<u>219,180</u>
Tax payments made in 2014	(74,842)
Tax payments made in 2015	(590)
Total net proceeds related to sales transaction	<u>\$ 143,748</u>

(1) Of this total amount, approximately \$16.8 million was held in escrow for 15 months from the transaction closing date for any

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indemnity claims and an additional \$1.0 million was held in escrow pending resolution of adjustments to working capital. Both of these escrow accounts were resolved during 2015.

- (2) Of the total gross proceeds and total net proceeds received, approximately \$229.9 million and \$205.4 million was received in 2014, respectively, with the remainder being received in 2015.

NOTE 5. DERIVATIVES AND RISK MANAGEMENT

Energy Commodity Derivatives

Avista Corp. is exposed to market risks relating to changes in electricity and natural gas commodity prices and certain other fuel prices. Market risk is, in general, the risk of fluctuation in the market price of the commodity being traded and is influenced primarily by supply and demand. Market risk includes the fluctuation in the market price of associated derivative commodity instruments. Avista Corp. utilizes derivative instruments, such as forwards, futures, swaps and options in order to manage the various risks relating to these commodity price exposures. The Company has an energy resources risk policy and control procedures to manage these risks.

As part of the Company's resource procurement and management operations in the electric business, the Company engages in an ongoing process of resource optimization, which involves the economic selection from available energy resources to serve the Company's load obligations and the use of these resources to capture available economic value. The Company transacts in wholesale markets by selling and purchasing electric capacity and energy, fuel for electric generation, and derivative contracts related to capacity, energy and fuel. Such transactions are part of the process of matching resources with load obligations and hedging the related financial risks. These transactions range from terms of intra-hour up to multiple years.

As part of its resource procurement and management of its natural gas business, Avista Corp. makes continuing projections of its natural gas loads and assesses available natural gas resources including natural gas storage availability. Natural gas resource planning typically includes peak requirements, low and average monthly requirements and delivery constraints from natural gas supply locations to Avista Corp.'s distribution system. However, daily variations in natural gas demand can be significantly different than monthly demand projections. On the basis of these projections, Avista Corp. plans and executes a series of transactions to hedge a portion of its projected natural gas requirements through forward market transactions and derivative instruments. These transactions may extend as much as four natural gas operating years (November through October) into the future. Avista Corp. also leaves a significant portion of its natural gas supply requirements unhedged for purchase in short-term and spot markets.

The following table presents the underlying energy commodity derivative volumes as of December 31, 2015 that are expected to be settled in each respective year (in thousands of MWhs and mmBTUs):

Year	Purchases				Sales			
	Electric Derivatives		Gas Derivatives		Electric Derivatives		Gas Derivatives	
	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs
2016	407	1,954	17,252	142,693	280	2,656	3,182	112,233
2017	397	97	675	49,200	255	483	1,360	26,965
2018	397	—	—	15,118	286	—	1,360	2,738
2019	235	—	305	6,935	158	—	1,345	—
2020	—	—	455	905	—	—	1,430	—
Thereafter	—	—	—	—	—	—	1,060	—

(1) Physical transactions represent commodity transactions in which Avista Corp. will take or make delivery of either electricity or

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natural gas; financial transactions represent derivative instruments with delivery of cash in the amount of gain or loss but with no physical delivery of the commodity, such as futures, swaps, options, or forward contracts.

The electric and natural gas derivative contracts above will be included in either power supply costs or natural gas supply costs during the period they are settled and will be included in the various recovery mechanisms (ERM, PCA, and PGAs), or in the general rate case process, and are expected to be collected through retail rates from customers.

Foreign Currency Exchange Contracts

A significant portion of Avista Corp.'s natural gas supply (including fuel for power generation) is obtained from Canadian sources. Most of those transactions are executed in U.S. dollars, which avoids foreign currency risk. A portion of Avista Corp.'s short-term natural gas transactions and long-term Canadian transportation contracts are committed based on Canadian currency prices and settled within 60 days with U.S. dollars. Avista Corp. hedges a portion of the foreign currency risk by purchasing Canadian currency exchange contracts when such commodity transactions are initiated. This risk has not had a material effect on the Company's financial condition, results of operations or cash flows and these differences in cost related to currency fluctuations were included with natural gas supply costs for ratemaking. The following table summarizes the foreign currency hedges that the Company has entered into as of December 31 (dollars in thousands):

	2015	2014
Number of contracts	24	18
Notional amount (in United States dollars)	\$ 1,463	\$ 5,474
Notional amount (in Canadian dollars)	2,002	6,198

Interest Rate Swap Agreements

Avista Corp. is affected by fluctuating interest rates related to a portion of its existing debt, and future borrowing requirements. The Company hedges a portion of its interest rate risk with financial derivative instruments, which may include interest rate swaps and U.S. Treasury lock agreements. These interest rate swaps and U.S. Treasury lock agreements are considered economic hedges against fluctuations in future cash flows associated with anticipated debt issuances.

The following table summarizes the interest rate swaps that the Company has outstanding as of the balance sheet date indicated below (dollars in thousands):

Balance Sheet Date	Number of Contracts	Notional Amount	Mandatory Cash Settlement Date
December 31, 2015	6	115,000	2016
	3	45,000	2017
	11	245,000	2018
	2	30,000	2019
	1	20,000	2022
December 31, 2014	5	75,000	2015
	5	95,000	2016
	3	45,000	2017
	9	205,000	2018

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During the third quarter 2015, in connection with the execution of a purchase agreement for bonds that the Company issued in December 2015, the Company cash-settled five interest rate swap contracts (notional aggregate amount of \$75.0 million) and paid a total of \$9.3 million. The interest rate swap contracts were settled in connection with the pricing of \$100.0 million of Avista Corp. first mortgage bonds that were issued in December 2015 (see Note 12). Upon settlement of interest rate swaps, the regulatory asset or liability is amortized as a component of interest expense over the term of the associated debt.

The fair value of outstanding interest rate swaps can vary significantly from period to period depending on the total notional amount of swaps outstanding and fluctuations in market interest rates compared to the interest rates fixed by the swaps. The Company would be required to make cash payments to settle the interest rate swaps if the fixed rates are higher than prevailing market rates at the date of settlement. Conversely, the Company receives cash to settle its interest rate swaps when prevailing market rates at the time of settlement exceed the fixed swap rates.

Summary of Outstanding Derivative Instruments

The amounts recorded on the Balance Sheet as of December 31, 2015 and December 31, 2014 reflect the offsetting of derivative assets and liabilities where a legal right of offset exists.

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheet as of December 31, 2015 (in thousands):

Derivative	Balance Sheet Location	Fair Value			Net Asset (Liability) in Balance Sheet
		Gross	Gross	Collateral	
Foreign currency contracts	Derivative instrument liabilities current	\$ 2	\$ (19)	\$ —	\$ (17)
Interest rate contracts	Long-term portion of derivative assets	23	—	—	23
Interest rate contracts	Derivative instrument liabilities current	118	(23,262)	3,880	(19,264)
Interest rate contracts	Long-term portion of derivative instrument liabilities	1,407	(62,236)	30,150	(30,679)
Commodity contracts	Derivative instrument assets current	1,236	(553)	—	683
Commodity contracts	Derivative instrument liabilities current	67,466	(85,409)	3,675	(14,268)
Commodity contracts	Long-term portion of derivative liabilities	6,613	(39,033)	10,851	(21,569)
Total derivative instruments recorded on the balance sheet		\$ 76,865	\$ (210,512)	\$ 48,556	\$ (85,091)

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheet as of December 31, 2014 (in thousands):

		Fair Value		
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Derivative	Balance Sheet Location	Gross	Gross	Collateral	Net Asset (Liability) in Balance Sheet
Foreign currency contracts	Derivative instrument liabilities –Hedges	\$ 1	\$ (21)	\$ —	\$ (20)
Interest rate contracts	Derivative instrument assets –Hedges	966	(506)	—	460
Interest rate contracts	Derivative instrument liabilities –Hedges	—	(7,325)	—	(7,325)
Interest rate contracts	Long-term portion of derivative liabilities - Hedges	—	(69,737)	28,880	(40,857)
Commodity contracts	Derivative instrument assets current	2,063	(538)	—	1,525
Commodity contracts	Long-term portion of derivative assets	66,421	(97,586)	13,120	(18,045)
Commodity contracts	Long-term portion of derivative liabilities	29,594	(54,077)	2,390	(22,093)
Total derivative instruments recorded on the balance sheet		\$ 99,045	\$ (229,790)	\$ 44,390	\$ (86,355)

Exposure to Demands for Collateral

The Company's derivative contracts often require collateral (in the form of cash or letters of credit) or other credit enhancements, or reductions or terminations of a portion of the contract through cash settlement, in the event of a downgrade in the Company's credit ratings or changes in market prices. In periods of price volatility, the level of exposure can change significantly. As a result, sudden and significant demands may be made against the Company's credit facilities and cash. The Company actively monitors the exposure to possible collateral calls and takes steps to mitigate capital requirements.

The following table presents the Company's collateral outstanding related to its derivative instruments as of as of December 31 (in thousands):

	2015	2014
Energy commodity derivatives		
Cash collateral posted	\$ 28,716	\$ 20,565
Letters of credit outstanding	28,200	14,500
Balance sheet offsetting (cash collateral against net derivative positions)	14,526	15,510
Interest rate swaps		
Cash collateral posted	34,030	28,880
Letters of credit outstanding	9,600	10,900
Balance sheet offsetting (cash collateral against net derivative positions)	34,030	28,880

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Certain of the Company's derivative instruments contain provisions that require the Company to maintain an "investment grade" credit rating from the major credit rating agencies. If the Company's credit ratings were to fall below "investment grade," it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing collateralization on derivative instruments in net liability positions.

The following table presents the aggregate fair value of all derivative instruments with credit-risk-related contingent features that are in a liability position and the amount of additional collateral the Company could be required to post as of December 31 (in thousands):

	2015	2014
Energy commodity derivatives		
Liabilities with credit-risk-related contingent features	\$ 7,090	\$ 12,911
Additional collateral to post	6,980	16,227
Interest rate swaps		
Liabilities with credit-risk-related contingent features	85,498	77,568
Additional collateral to post	18,750	19,404

Credit Risk

Credit risk relates to the potential losses that the Company would incur as a result of non-performance by counterparties of their contractual obligations to deliver energy or make financial settlements. The Company often extends credit to counterparties and customers and is exposed to the risk that it may not be able to collect amounts owed to the Company. Credit risk includes potential counterparty default due to circumstances:

- relating directly to it,
- caused by market price changes, and
- relating to other market participants that have a direct or indirect relationship with such counterparty.

Changes in market prices may dramatically alter the size of credit risk with counterparties, even when conservative credit limits are established. Should a counterparty fail to perform, the Company may be required to honor the underlying commitment or to replace existing contracts with contracts at then-current market prices.

The Company enters into bilateral transactions with various counterparties. The Company also transacts in energy and related derivative instruments through clearinghouse exchanges.

In addition, the Company has concentrations of credit risk related to geographic location as it operates in the western United States and western Canada. These concentrations of counterparties and concentrations of geographic location may impact the Company's overall exposure to credit risk because the counterparties may be similarly affected by changes in conditions.

The Company maintains credit support agreements with certain counterparties and margin calls are periodically made and/or received. Margin calls are triggered when exposures exceed contractual limits or when there are changes in a counterparty's creditworthiness. Price movements in electricity and natural gas can generate exposure levels in excess of these contractual limits. Negotiating for collateral in the form of cash, letters of credit, or performance guarantees is common industry practice.

NOTE 6. JOINTLY OWNED ELECTRIC FACILITIES

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The Company has a 15 percent ownership interest in a twin-unit coal-fired generating facility, Colstrip, located in southeastern Montana, and provides financing for its ownership interest in the project. The Company's share of related fuel costs as well as operating expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share of utility plant in service for Colstrip and accumulated depreciation were as follows as of December 31 (dollars in thousands):

	2015	2014
Utility plant in service	\$ 362,199	\$ 350,518
Accumulated depreciation	(243,363)	(239,845)

NOTE 7. ASSET RETIREMENT OBLIGATIONS

See Note 1 for a discussion of the Company's accounting policy associated with AROs.

Specifically, the Company has recorded liabilities for future AROs to:

- restore coal ash containment ponds at Colstrip,
- cap a landfill at the Kettle Falls Plant,
- remove plant and restore the land at the Coyote Springs 2 site at the termination of the land lease, and
- dispose of PCBs in certain transformers.

Due to an inability to estimate a range of settlement dates, the Company cannot estimate a liability for the:

- removal and disposal of certain transmission and distribution assets, and
- abandonment and decommissioning of certain hydroelectric generation and natural gas storage facilities.

On April 17, 2015, the EPA published a final rule regarding CCRs, also termed coal combustion byproducts or coal ash in the Federal Register and this rule became effective on October 15, 2015. Colstrip, of which Avista Corp. is a 15 percent owner of units 3 and 4, produces this byproduct. The rule establishes technical requirements for CCR landfills and surface impoundments under Subtitle D of the Resource Conservation and Recovery Act, the nation's primary law for regulating solid waste. The Company, in conjunction with the other Colstrip owners, is developing a multi-year compliance plan to strategically address the new CCR requirements and existing State obligations while maintaining operational stability. During the second quarter of 2015, the operator of Colstrip provided an initial cost estimate of the expected retirement costs associated with complying with the new CCR rule and this estimate was subsequently updated during the fourth quarter of 2015. Based on the initial assessments, Avista Corp. recorded an increase to its ARO of \$12.5 million during 2015 with a corresponding increase in the cost basis of the utility plant.

The actual asset retirement costs related to the new CCR rule requirements may vary substantially from the estimates used to record the increased obligation due to uncertainty about the compliance strategies that will be used and the preliminary nature of available data used to estimate costs, such as the quantity of coal ash present at certain sites and the volume of fill that will be needed to cap and cover certain impoundments. Avista Corp. will coordinate with the plant operator and continue to gather additional data in future periods to make decisions about compliance strategies and the timing of closure activities. As additional information becomes available, Avista Corp. will update the ARO for these changes in estimates, which could be material. The Company expects to seek recovery of any increased costs related to complying with the new rule through customer rates.

The following table documents the changes in the Company's asset retirement obligation during the years ended December 31 (dollars in thousands):

2015	2014
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Asset retirement obligation at beginning of year	\$ 3,028	\$ 2,859
Liabilities incurred	12,539	—
Liabilities settled	(29)	(41)
Accretion expense (income)	459	210
Asset retirement obligation at end of year	\$ 15,997	\$ 3,028

NOTE 8. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The Company has a defined benefit pension plan covering the majority of all regular full-time employees at Avista Corp. that were hired prior to January 1, 2014. Individual benefits under this plan are based upon the employee's years of service, date of hire and average compensation as specified in the plan. Non-union employees hired on or after January 1, 2014 participate in a defined contribution 401(k) plan in lieu of a defined benefit pension plan. The Company's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. The Company contributed \$12.0 million in cash to the pension plan in 2015, \$32.0 million in 2014 and \$44.3 million in 2013. The Company expects to contribute \$12.0 million in cash to the pension plan in 2016.

The Company also has a SERP that provides additional pension benefits to executive officers and certain key employees of the Company. The SERP is intended to provide benefits to individuals whose benefits under the defined benefit pension plan are reduced due to the application of Section 415 of the Internal Revenue Code of 1986 and the deferral of salary under deferred compensation plans. The liability and expense for this plan are included as pension benefits in the tables included in this Note.

The Company expects that benefit payments under the pension plan and the SERP will total (dollars in thousands):

	2016	2017	2018	2019	2020	Total 2021-2025
Expected benefit payments	\$ 29,182	\$ 30,260	\$ 31,332	\$ 32,804	\$ 34,430	\$ 189,919

The expected long-term rate of return on plan assets is based on past performance and economic forecasts for the types of investments held by the plan. In selecting a discount rate, the Company considers yield rates for highly rated corporate bond portfolios with maturities similar to that of the expected term of pension benefits.

The Company provides certain health care and life insurance benefits for eligible retired employees that were hired prior to January 1, 2014. The Company accrues the estimated cost of postretirement benefit obligations during the years that employees provide services. The liability and expense of this plan are included as other postretirement benefits. Non-union employees hired on or after January 1, 2014, will have access to the retiree medical plan upon retirement; however, Avista Corp. will no longer provide a contribution toward their medical premium.

The Company has a Health Reimbursement Arrangement (HRA) to provide employees with tax-advantaged funds to pay for allowable medical expenses upon retirement. The amount earned by the employee is fixed on the retirement date based on the employee's years of service and the ending salary. The liability and expense of the HRA are included as other postretirement benefits.

The Company provides death benefits to beneficiaries of executive officers who die during their term of office or after retirement. Under the plan, an executive officer's designated beneficiary will receive a payment equal to twice the executive officer's annual base salary at the time of death (or if death occurs after retirement, a payment equal to twice the executive officer's total annual pension benefit). The liability and expense for this plan are included as other postretirement benefits.

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The Company expects that benefit payments under other postretirement benefit plans will total (dollars in thousands):

	2016	2017	2018	2019	2020	Total 2021-2025
Expected benefit payments	\$ 7,345	\$ 7,522	\$ 7,713	\$ 7,933	\$ 6,907	\$ 36,560

The Company expects to contribute \$7.3 million to other postretirement benefit plans in 2016, representing expected benefit payments to be paid during the year excluding the Medicare Part D subsidy. The Company uses a December 31 measurement date for its pension and other postretirement benefit plans.

The following table sets forth the pension and other postretirement benefit plan disclosures as of December 31, 2015 and 2014 and the components of net periodic benefit costs for the years ended December 31, 2015, 2014 and 2013 (dollars in thousands):

	Pension Benefits		Other Post-retirement Benefits	
	2015	2014	2015	2014
Change in benefit obligation:				
Benefit obligation as of beginning of year	\$ 634,674	\$ 527,004	\$ 127,989	\$ 108,249
Service cost	19,791	15,757	2,925	1,844
Interest cost	26,117	26,224	5,158	5,226
Actuarial (gain)/loss	(35,790)	97,128	12,668	18,714
Plan change	(228)	—	(1,000)	—
Transfer of accrued vacation	—	—	—	437
Cumulative adjustment to reclassify liability	—	—	(1,521)	—
Benefits paid	(31,061)	(31,439)	(7,424)	(6,481)
Benefit obligation as of end of year	\$ 613,503	\$ 634,674	\$ 138,795	\$ 127,989
Change in plan assets:				
Fair value of plan assets as of beginning of year	\$ 539,311	\$ 481,502	\$ 31,312	\$ 29,732
Actual return on plan assets	(4,305)	55,974	(444)	1,580
Employer contributions	12,000	32,000	—	—
Benefits paid	(29,772)	(30,165)	—	—
Fair value of plan assets as of end of year	\$ 517,234	\$ 539,311	\$ 30,868	\$ 31,312
Funded status	\$ (96,269)	\$ (95,363)	\$ (107,927)	\$ (96,677)
Unrecognized net actuarial loss	162,961	175,596	92,433	82,421
Unrecognized prior service cost	25	256	(10,180)	(10,379)
Prepaid (accrued) benefit cost	66,717	80,489	(25,674)	(24,635)
Additional liability	(162,986)	(175,852)	(82,253)	(72,042)
Accrued benefit liability	\$ (96,269)	\$ (95,363)	\$ (107,927)	\$ (96,677)

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Accumulated pension benefit obligation	\$ 542,209	\$ 551,615	—	—
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	Pension Benefits		Other Post-retirement Benefits	
	2015	2014	2015	2014
Accumulated postretirement benefit obligation:				
For retirees			\$ 65,652	\$ 58,276
For fully eligible employees			\$ 34,498	\$ 31,843
For other participants			\$ 38,645	\$ 37,870
Included in accumulated other comprehensive loss (income) (net of tax):				
Unrecognized prior service cost	\$ 16	\$ 166	\$ (6,617)	\$ (6,747)
Unrecognized net actuarial loss	105,925	114,138	60,081	53,574
Total	105,941	114,304	53,464	46,827
Less regulatory asset	(99,414)	(106,484)	(53,341)	(46,759)
Accumulated other comprehensive loss (income) for unfunded benefit obligation for pensions and other postretirement benefit plans	\$ 6,527	\$ 7,820	\$ 123	\$ 68

	Pension Benefits		Other Post-retirement Benefits	
	2015	2014	2015	2014
Weighted average assumptions as of December 31:				
Discount rate for benefit obligation	4.57%	4.21%	4.57%	4.16%
Discount rate for annual expense	4.21%	5.10%	4.16%	5.02%
Expected long-term return on plan assets	5.30%	6.60%	6.36%	6.40%
Rate of compensation increase	4.87%	4.87%		
Medical cost trend pre-age 65 – initial			7.00%	7.00%
Medical cost trend pre-age 65 – ultimate			5.00%	5.00%
Ultimate medical cost trend year pre-age 65			2022	2021
Medical cost trend post-age 65 – initial			7.00%	7.00%
Medical cost trend post-age 65 – ultimate			5.00%	5.00%
Ultimate medical cost trend year post-age 65			2023	2022

Pension Benefits		Other Postretirement Benefits	
2015	2014	2015	2014

Components of net periodic benefit

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cost:

Service cost	\$ 19,791	\$ 15,757	\$ 2,925	\$ 1,844
Interest cost	26,117	26,224	5,158	5,226
Expected return on plan assets	(28,299)	(32,131)	(1,991)	(1,903)
Amortization of prior service cost	2	22	(1,199)	(1,116)
Net loss recognition	9,451	4,731	5,095	4,289
Net periodic benefit cost	<u>\$ 27,062</u>	<u>\$ 14,603</u>	<u>\$ 9,988</u>	<u>\$ 8,340</u>

Plan Assets

The Finance Committee of the Company's Board of Directors approves investment policies, objectives and strategies that seek an appropriate return for the pension plan and other postretirement benefit plans and reviews and approves changes to the investment and funding policies.

The Company has contracted with investment consultants who are responsible for managing/monitoring the individual investment managers. The investment managers' performance and related individual fund performance is periodically reviewed by an internal benefits committee and by the Finance Committee to monitor compliance with investment policy objectives and strategies.

Pension plan assets are invested in mutual funds, trusts and partnerships that hold marketable debt and equity securities, real estate, absolute return and commodity funds. In seeking to obtain the desired return to fund the pension plan, the investment consultant recommends allocation percentages by asset classes. These recommendations are reviewed by the internal benefits committee, which then recommends their adoption by the Finance Committee. The Finance Committee has established target investment allocation percentages by asset classes and also investment ranges for each asset class. The target investment allocation percentages are typically the midpoint of the established range. The target investment allocation percentages by asset classes are indicated in the table below:

	2015	2014
Equity securities	27%	27%
Debt securities	58%	58%
Real estate	6%	6%
Absolute return	9%	9%

The fair value of pension plan assets invested in debt and equity securities was based primarily on fair value (market prices). The fair value of investment securities traded on a national securities exchange is determined based on the reported last sales price; securities traded in the over-the-counter market are valued at the last reported bid price. Investment securities for which market prices are not readily available or for which market prices do not represent the value at the time of pricing, the investment manager estimates fair value based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry). Investments in common/collective trust funds are presented at estimated fair value, which is determined based on the unit value of the fund. Unit value is determined by an independent trustee, which sponsors the fund, by dividing the fund's net assets by its units outstanding at the valuation date. The Company's investments in common/collective trusts have redemption limitations that permit quarterly redemptions following notice requirements of 45 to 60 days. The fair values of the closely held investments and partnership interests are based upon the allocated share of the fair value of the underlying assets as well as the allocated share of the undistributed profits and losses, including realized and unrealized gains and losses. Most of the Company's investments in closely held investments and partnership interests have redemption limitations that range from bi-monthly to semi-annually following redemption notice

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requirements of 60 to 90 days. One investment in a partnership has a lock-up for redemption currently expiring in 2022 and is subject to extension.

The fair value of pension plan assets invested in real estate was determined by the investment manager based on three basic approaches:

- properties are externally appraised on an annual basis by independent appraisers, additional appraisals may be performed as warranted by specific asset or market conditions,
- property valuations are reviewed quarterly and adjusted as necessary, and
- loans are reflected at fair value.

The fair value of pension plan assets was determined as of December 31, 2015 and 2014.

Effective December 31, 2015, the Company adopted ASU No. 2015-07, "Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)," which removed from the fair value hierarchy, investments for which the practical expedient is used to measure fair value at net asset value (NAV). In prior years, the Company held investments fair valued using NAV and these amounts were included as level 3 items. This ASU was adopted retrospectively; therefore, the 2014 amounts have been reclassified to conform to the 2015 presentation. Also, since these amounts are no longer included in the fair value hierarchy as level 3 items, the level 3 reconciliations are no longer applicable and have been excluded from this footnote.

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2015 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ 86	\$ 10,641	\$ —	\$ 10,727
Fixed income securities:				
U.S. government issues	—	47,845	—	47,845
Corporate issues	—	187,308	—	187,308
International issues	—	34,458	—	34,458
Municipal issues	—	22,416	—	22,416
Mutual funds:				
U.S. equity securities	87,678	—	—	87,678
International equity securities	40,343	—	—	40,343
Absolute return (1)	13,996	—	—	13,996
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Common/collective trusts:				
Real estate	—	—	—	24,147
Partnership/closely held investments:				
Absolute return (1)	—	—	—	38,302
Private equity funds (2)	—	—	—	73

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Real estate	—	—	—	9,941
Total	\$ 142,103	\$ 302,668	\$ —	\$ 517,234

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2014 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 3,138	\$ —	\$ 3,138
Fixed income securities:				
U.S. government issues	19,681	—	—	19,681
Corporate issues	104,959	—	—	104,959
International issues	19,935	—	—	19,935
Municipal issues	2,762	7,788	—	10,550
Mutual funds:				
Fixed income securities	157,415	8	—	157,423
U.S. equity securities	103,203	—	—	103,203
International equity securities	40,838	—	—	40,838
Absolute return (1)	15,334	—	—	15,334
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Common/collective trusts:				
Real estate	—	—	—	21,303
Partnership/closely held investments:				
Absolute return (1)	—	—	—	36,114
Private equity funds (2)	—	—	—	73
Real estate	—	—	—	6,760
Total	\$ 464,127	\$ 10,934	\$ —	\$ 539,311

- (1) This category invests in multiple strategies to diversify risk and reduce volatility. The strategies include: (a) event driven, relative value, convertible, and fixed income arbitrage, (b) distressed investments, (c) long/short equity and fixed income, and (d) market neutral strategies.
- (2) This category includes private equity funds that invest primarily in U.S. companies.

The fair value of other postretirement plan assets invested in debt and equity securities was based primarily on market prices. The fair value of investment securities traded on a national securities exchange is determined based on the last reported sales price; securities traded in the over-the-counter market are valued at the last reported bid price. Investment securities for which market prices are not readily available or for which market prices do not represent the value at the time of pricing, are fair-valued by the investment manager based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry). The target asset allocation was 60 percent equity securities and 40 percent debt securities in both 2015 and 2014.

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The fair value of other postretirement plan assets was determined as of December 31, 2015 and 2014.

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2015 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 9	\$ —	\$ 9
Mutual funds:				
Fixed income securities	12,000	—	—	12,000
U.S. equity securities	13,224	—	—	13,224
International equity securities	5,635	—	—	5,635
Total	\$ 30,859	\$ 9	\$ —	\$ 30,868

The following table discloses by level within the fair value hierarchy (see Note 14 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2014 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ —	\$ 3	\$ —	\$ 3
Mutual funds:				
Fixed income securities	11,968	—	—	11,968
U.S. equity securities	13,210	—	—	13,210
International equity securities	6,131	—	—	6,131
Total	\$ 31,309	\$ 3	\$ —	\$ 31,312

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point increase in the assumed health care cost trend rate for each year would increase the accumulated postretirement benefit obligation as of December 31, 2015 by \$9.7 million and the service and interest cost by \$0.5 million. A one-percentage-point decrease in the assumed health care cost trend rate for each year would decrease the accumulated postretirement benefit obligation as of December 31, 2015 by \$7.5 million and the service and interest cost by \$0.4 million.

401(k) Plans and Executive Deferral Plan

Avista Corp. has a salary deferral 401(k) plans that is a defined contribution plans and cover substantially all employees. Employees can make contributions to their respective accounts in the plans on a pre-tax basis up to the maximum amount permitted by law. The Company matches a portion of the salary deferred by each participant according to the schedule in the respective plan.

Employer matching contributions were as follows for the years ended December 31 (dollars in thousands):

	2015	2014
Employer 401(k) matching contributions	\$ 7,875	\$ 6,741

The Company has an Executive Deferral Plan. This plan allows executive officers and other key employees the opportunity to defer

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until the earlier of their retirement, termination, disability or death, up to 75 percent of their base salary and/or up to 100 percent of their incentive payments. Deferred compensation funds are held by the Company in a Rabbi Trust.

There were deferred compensation assets and corresponding deferred compensation liabilities on the Balance Sheets of the following amounts as of December 31 (dollars in thousands):

	2015	2014
Deferred compensation assets and liabilities	\$ 8,093	\$ 8,677

NOTE 9. ACCOUNTING FOR INCOME TAXES

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes and tax credit carryforwards. The realization of deferred income tax assets is dependent upon the ability to generate taxable income in future periods. The Company evaluated available evidence supporting the realization of its deferred income tax assets and determined it is more likely than not that deferred income tax assets will be realized.

As of December 31, 2015, the Company had \$15.3 million of state tax credit carryforwards of which it is expected \$2.9 million will expire unused; the Company has reflected the net amount of \$12.4 million as an asset at December 31, 2015. State tax credits expire from 2019 to 2028.

The Company and its eligible subsidiaries file consolidated federal income tax returns. The Company also files state income tax returns in certain jurisdictions, including Idaho, Oregon and Montana. Subsidiaries are charged or credited with the tax effects of their operations on a stand-alone basis. The Internal Revenue Service (IRS) has completed its examination of all tax years through 2011 and all issues were resolved related to these years. The IRS has not completed an examination of the Company's 2012 and 2014 federal income tax returns. The Company believes that any open tax years for federal or state income taxes will not result in adjustments that would be significant to the financial statements.

The Company had net regulatory assets related to the probable recovery of certain deferred income tax liabilities from customers through future rates as of December 31 (dollars in thousands):

	2015	2014
Regulatory assets for deferred income taxes	\$ 101,240	\$ 100,412
Regulatory liabilities for deferred income taxes	17,609	14,534

NOTE 10. ENERGY PURCHASE CONTRACTS

Avista Corp. has contracts for the purchase of fuel for thermal generation, natural gas for resale and various agreements for the purchase or exchange of electric energy with other entities. The termination dates of the contracts range from one month to the year 2042. Total expenses for power purchased, natural gas purchased, fuel for generation and other fuel costs, which are included in utility resource costs in the Statements of Income, were as follows for the years ended December 31 (dollars in thousands):

	2015	2014
Utility power resources	\$ 511,937	\$ 556,915

The following table details Avista Corp.'s future contractual commitments for power resources (including transmission contracts) and

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natural gas resources (including transportation contracts) (dollars in thousands):

	2016	2017	2018	2019	2020	Thereafter	Total
Power resources	\$ 261,560	\$ 168,831	\$ 149,375	\$ 145,074	\$ 104,688	\$ 838,536	\$ 1,668,064
Natural gas resources	79,335	64,400	65,144	57,105	45,446	427,435	738,865
Total	\$ 340,895	\$ 233,231	\$ 214,519	\$ 202,179	\$ 150,134	\$ 1,265,971	\$ 2,406,929

These energy purchase contracts were entered into as part of Avista Corp.'s obligation to serve its retail electric and natural gas customers' energy requirements, including contracts entered into for resource optimization. As a result, these costs are recovered either through base retail rates or adjustments to retail rates as part of the power and natural gas cost deferral and recovery mechanisms.

The above future contractual commitments for power resources include fixed contractual amounts related to the Company's contracts with certain PUDs to purchase portions of the output of certain generating facilities. Although Avista Corp. has no investment in the PUD generating facilities, the fixed contracts obligate Avista Corp. to pay certain minimum amounts whether or not the facilities are operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in utility resource costs in the Statements of Income. The contractual amounts included above consist of Avista Corp.'s share of existing debt service cost and its proportionate share of the variable operating expenses of these projects. The minimum amounts payable under these contracts are based in part on the proportionate share of the debt service requirements of the PUD's revenue bonds for which the Company is indirectly responsible. The Company's total future debt service obligation associated with the revenue bonds outstanding at December 31, 2015 (principal and interest) was \$72.0 million.

In addition, Avista Corp. has operating agreements, settlements and other contractual obligations related to its generating facilities and transmission and distribution services. The following table details future contractual commitments under these agreements (dollars in thousands):

	2016	2017	2018	2019	2020	Thereafter	Total
Contractual obligations	\$ 33,694	\$ 31,134	\$ 26,405	\$ 31,117	\$ 31,811	\$ 192,295	\$ 346,456

NOTE 11. NOTES PAYABLE

Avista Corp.

Avista Corp. has a committed line of credit with various financial institutions in the total amount of \$400.0 million that expires in April 2019. The Company has the option to request an extension for an additional one or two years beyond April 2019, provided, 1) that no event of default has occurred and is continuing prior to the requested extension and 2) the remaining term of agreement, including the requested extension period, does not exceed five years. The committed line of credit is secured by non-transferable first mortgage bonds of the Company issued to the agent bank that would only become due and payable in the event, and then only to the extent, that the Company defaults on its obligations under the committed line of credit.

The committed line of credit agreement contains customary covenants and default provisions. The credit agreement has a covenant which does not permit the ratio of "consolidated total debt" to "consolidated total capitalization" of Avista Corp. to be greater than 65 percent at any time. As of December 31, 2015, the Company was in compliance with this covenant.

Balances outstanding and interest rates of borrowings (excluding letters of credit) under the Company's revolving committed lines of credit were as follows as of December 31 (dollars in thousands):

2015	2014
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Balance outstanding at end of period	\$ 105,000	\$ 105,000
Letters of credit outstanding at end of period	\$ 44,595	\$ 32,579
Average interest rate at end of period	1.18%	0.93%

As of December 31, 2015 and 2014, the borrowings outstanding under Avista Corp.'s committed line of credit were classified as short-term borrowings on the Balance Sheet.

NOTE 12. BONDS

The following details long-term debt outstanding as of December 31 (dollars in thousands):

Maturity Year	Description	Interest Rate	2015	2014
2016	First Mortgage Bonds	0.84%	\$ 90,000	\$ 90,000
2018	First Mortgage Bonds	5.95%	250,000	250,000
2018	Secured Medium-Term Notes	7.39%-7.45%	22,500	22,500
2019	First Mortgage Bonds	5.45%	90,000	90,000
2020	First Mortgage Bonds	3.89%	52,000	52,000
2022	First Mortgage Bonds	5.13%	250,000	250,000
2023	Secured Medium-Term Notes	7.18%-7.54%	13,500	13,500
2028	Secured Medium-Term Notes	6.37%	25,000	25,000
2032	Secured Pollution Control Bonds (1)	(1)	66,700	66,700
2034	Secured Pollution Control Bonds (1)	(1)	17,000	17,000
2035	First Mortgage Bonds	6.25%	150,000	150,000
2037	First Mortgage Bonds	5.70%	150,000	150,000
2040	First Mortgage Bonds	5.55%	35,000	35,000
2041	First Mortgage Bonds	4.45%	85,000	85,000
2044	First Mortgage Bonds	4.11%	60,000	60,000
2045	First Mortgage Bonds (2)	4.37%	100,000	—
2047	First Mortgage Bonds	4.23%	80,000	80,000
	Total secured bonds		1,536,700	1,436,700
	Secured Pollution Control Bonds held by Avista Corporation (1)		(83,700)	(83,700)
	Total long-term debt		\$ 1,453,000	\$ 1,353,000

- (1) In December 2010, \$66.7 million and \$17.0 million of the City of Forsyth, Montana Pollution Control Revenue Refunding Bonds (Avista Corporation Colstrip Project) due in 2032 and 2034, respectively, which had been held by Avista Corp. since 2008 and 2009, respectively, were refunded by new bond issues (Series 2010A and Series 2010B). The new bonds were not

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offered to the public and were purchased by Avista Corp. due to market conditions. The Company expects that at a later date, subject to market conditions, these bonds may be remarketed to unaffiliated investors. So long as Avista Corp. is the holder of these bonds, the bonds will not be reflected as an asset or a liability on Avista Corp.'s Balance Sheets.

- (2) In December 2015, Avista Corp. issued \$100.0 million of first mortgage bonds to five institutional investors in a private placement transaction. The first mortgage bonds bear an interest rate of 4.37 percent and mature in 2045. The total net proceeds from the sale of the new bonds were used to repay a portion of the borrowings outstanding under the Company's \$400.0 million committed line of credit and for general corporate purposes.

The following table details future long-term debt maturities including advances from associated companies (see Note 13) (dollars in thousands):

	2016	2017	2018	2019	2020	Thereafter	Total
Debt maturities	\$ 90,000	\$ —	\$ 272,500	\$ 90,000	\$ 52,000	\$ 1,000,047	\$ 1,504,547

Substantially all utility properties owned by Avista Corp. are subject to the lien of the Avista Corp.'s mortgage indenture. Under the Mortgage and Deed of Trust securing the Company's First Mortgage Bonds (including Secured Medium-Term Notes), the Company may issue additional First Mortgage Bonds in an aggregate principal amount equal to the sum of: 1) 66-2/3 percent of the cost or fair value (whichever is lower) of property additions which have not previously been made the basis of any application under the Mortgage, or 2) an equal principal amount of retired First Mortgage Bonds which have not previously been made the basis of any application under the Mortgage, or 3) deposit of cash. However, the Company may not issue any additional First Mortgage Bonds (with certain exceptions in the case of bonds issued on the basis of retired bonds) unless the Company's "net earnings" (as defined in the Mortgage) for any period of 12 consecutive calendar months out of the preceding 18 calendar months were at least twice the annual interest requirements on all mortgage securities at the time outstanding, including the First Mortgage Bonds to be issued, and on all indebtedness of prior rank. As of December 31, 2015, property additions and retired bonds would have allowed, and the net earnings test would not have prohibited, the issuance of \$1.1 billion in aggregate principal amount of additional first mortgage bonds at Avista Corp.

See Note 11 for information regarding first mortgage bonds issued to secure the Company's obligations under its committed line of credit agreement.

NOTE 13. ADVANCES FROM ASSOCIATED COMPANIES

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II issued \$50.0 million of Preferred Trust Securities with a floating distribution rate of LIBOR plus 0.875 percent, calculated and reset quarterly. The distribution rates paid were as follows during the years ended December 31:

	2015	2014
Low distribution rate	1.11%	1.10%
High distribution rate	1.29%	1.11%
Distribution rate at the end of the year	1.29%	1.11%

Concurrent with the issuance of the Preferred Trust Securities, Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. These debt securities may be redeemed at the option of Avista Capital II at any time and mature on June 1, 2037. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

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The Company owns 100 percent of Avista Capital II and has solely and unconditionally guaranteed the payment of distributions on, and redemption price and liquidation amount for, the Preferred Trust Securities to the extent that Avista Capital II has funds available for such payments from the respective debt securities. Upon maturity or prior redemption of such debt securities, the Preferred Trust Securities will be mandatorily redeemed.

NOTE 14, FAIR VALUE

The carrying values of cash and cash equivalents, special deposits, accounts and notes receivable, accounts payable and notes payable are reasonable estimates of their fair values. Bonds and advances from associated companies are reported at carrying value on the Balance Sheets.

The fair value hierarchy prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

The three levels of the fair value hierarchy are defined as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 – Pricing inputs are other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors, and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace.

Level 3 – Pricing inputs include significant inputs that are generally unobservable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. The determination of the fair values incorporates various factors that not only include the credit standing of the counterparties involved and the impact of credit enhancements (such as cash deposits and letters of credit), but also the impact of Avista Corp.'s nonperformance risk on its liabilities.

The following table sets forth the carrying value and estimated fair value of the Company's financial instruments not reported at estimated fair value on the Balance Sheets as of December 31 (dollars in thousands):

	2015		2014	
	Carrying Value	Estimated Fair Value	Carrying Value	Estimated Fair Value
Bonds (Level 2)	\$ 951,000	\$ 1,055,797	\$ 951,000	\$ 1,118,972
Bonds (Level 3)	502,000	505,768	402,000	432,728
Advances from associated companies (Level 3)	51,547	36,083	51,547	38,582

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These estimates of fair value of long-term debt and long-term debt to affiliated trusts were primarily based on available market information, which generally consists of estimated market prices from third party brokers for debt with similar risk and terms. The price ranges obtained from the third party brokers consisted of par values of 70.00 to 119.70, where a par value of 100.00 represents the carrying value recorded on the Balance Sheets. Level 2 long-term debt represents publicly issued bonds with quoted market prices; however, due to their limited trading activity, they are classified as level 2 because brokers must generate quotes and make estimates if there is no trading activity near a period end. Level 3 long-term debt consists of private placement bonds and Advances from associated companies, which typically have no secondary trading activity. Fair values in Level 3 are estimated based on market prices from third party brokers using secondary market quotes for debt with similar risk and terms to generate quotes for Avista Corp. bonds.

The following table discloses by level within the fair value hierarchy the Company's assets and liabilities measured and reported on the Balance Sheets as of December 31, 2015 and 2014 at fair value on a recurring basis (dollars in thousands):

	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
December 31, 2015					
Assets:					
Energy commodity derivatives	\$ —	\$ 74,637	\$ —	\$ (73,954)	\$ 683
Level 3 energy commodity derivatives:					
Natural gas exchange agreements	—	—	678	(678)	—
Foreign currency derivatives	—	2	—	(2)	—
Interest rate swaps	—	1,548	—	—	1,548
Deferred compensation assets:					
Fixed income securities	1,727	—	—	—	1,727
Equity securities	5,761	—	—	—	5,761
Total	\$ 7,488	\$ 76,187	\$ 678	\$ (74,634)	\$ 9,719
Liabilities:					
Energy commodity derivatives	\$ —	\$ 97,193	\$ —	\$ (88,480)	\$ 8,713
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	5,717	(678)	5,039
Power exchange agreement	—	—	21,961	—	21,961
Power option agreement	—	—	124	—	124
Interest rate swaps	—	85,498	—	—	85,498
Foreign currency derivatives	—	19	—	(2)	17
Total	\$ —	\$ 182,710	\$ 27,802	\$ (89,160)	\$ 121,352

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	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
December 31, 2014					
Assets:					
Energy commodity derivatives	\$ —	\$ 96,729	\$ —	\$ (95,204)	\$ 1,525
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	1,349	(1,349)	—
Foreign currency derivatives	—	1	—	(1)	—
Interest rate swaps	—	966	—	(506)	460
Deferred compensation assets:					
Fixed income securities	1,793	—	—	—	1,793
Equity securities	6,074	—	—	—	6,074
Total	\$ 7,867	\$ 97,696	\$ 1,349	\$ (97,060)	\$ 9,852
Liabilities:					
Energy commodity derivatives	\$ —	\$ 127,094	\$ —	\$ (110,714)	\$ 16,380
Level 3 energy commodity derivatives:					
Natural gas exchange agreement	—	—	1,384	(1,349)	35
Power exchange agreement	—	—	23,299	—	23,299
Power option agreement	—	—	424	—	424
Foreign currency derivatives	—	21	—	(1)	20
Interest rate swaps	—	77,568	—	(29,386)	48,182
Total	\$ —	\$ 204,683	\$ 25,107	\$ (141,450)	\$ 88,340

(1) The Company is permitted to net derivative assets and derivative liabilities with the same counterparty when a legally enforceable master netting agreement exists. In addition, the Company nets derivative assets and derivative liabilities against any payables and receivables for cash collateral held or placed with these same counterparties.

Avista Corp. enters into forward contracts to purchase or sell a specified amount of energy at a specified time, or during a specified period, in the future. These contracts are entered into as part of Avista Corp.'s management of loads and resources and certain contracts are considered derivative instruments. The difference between the amount of derivative assets and liabilities disclosed in respective levels and the amount of derivative assets and liabilities disclosed on the Balance Sheets is due to netting arrangements with certain counterparties. The Company uses quoted market prices and forward price curves to estimate the fair value of utility derivative commodity instruments included in Level 2. In particular, electric derivative valuations are performed using market quotes, adjusted for periods in between quotable periods. Natural gas derivative valuations are estimated using New York Mercantile Exchange (NYMEX) pricing for similar instruments, adjusted for basin differences, using market quotes. Where observable inputs are available for substantially the full term of the contract, the derivative asset or liability is included in Level 2.

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To establish fair values for interest rate swaps, the Company uses forward market curves for interest rates for the term of the swaps and discounts the cash flows back to present value using an appropriate discount rate. The discount rate is calculated by third party brokers according to the terms of the swap agreements and evaluated by the Company for reasonableness, with consideration given to the potential non-performance risk by the Company. Future cash flows of the interest rate swaps are equal to the fixed interest rate in the swap compared to the floating market interest rate multiplied by the notional amount for each period.

To establish fair value for foreign currency derivatives, the Company uses forward market curves for Canadian dollars against the US dollar and multiplies the difference between the locked-in price and the market price by the notional amount of the derivative. Forward foreign currency market curves are provided by third party brokers. The Company's credit spread is factored into the locked-in price of the foreign exchange contracts.

Deferred compensation assets and liabilities represent funds held by the Company in a Rabbi Trust for an executive deferral plan. These funds consist of actively traded equity and bond funds with quoted prices in active markets. The balance disclosed in the table above excludes cash and cash equivalents of \$0.6 million as of December 31, 2015 and \$0.8 million as of December 31, 2014.

Level 3 Fair Value

Under the power exchange agreement the Company purchases power at a price that is based on the on the average operating and maintenance (O&M) charges from three surrogate nuclear power plants around the country. To estimate the fair value of this agreement the Company estimates the difference between the purchase price based on the future O&M charges and forward prices for energy.

The Company compares the Level 2 brokered quotes and forward price curves described above to an internally developed forward price which is based on the average O&M charges from the three surrogate nuclear power plants for the current year. Because the nuclear power plant O&M charges are only known for one year, all forward years are estimated assuming an annual escalation. In addition to the forward price being estimated using unobservable inputs, the Company also estimates the volumes of the transactions that will take place in the future based on historical average transaction volumes per delivery year (November to April). Significant increases or decreases in any of these inputs in isolation would result in a significantly higher or lower fair value measurement. Generally, a change in the current year O&M charges for the surrogate plants is accompanied by a directionally similar change in O&M charges in future years. There is generally not a correlation between external market prices and the O&M charges used to develop the internal forward price.

For the power commodity option agreement, the Company uses the Black-Scholes-Merton valuation model to estimate the fair value, and this model includes significant inputs not observable or corroborated in the market. These inputs include: 1) the strike price (which is an internally derived price based on a combination of generation plant heat rate factors, natural gas market pricing, delivery and other O&M charges), 2) estimated delivery volumes, and 3) volatility rates for periods beyond January 2018. Significant increases or decreases in any of these inputs in isolation would result in a significantly higher or lower fair value measurement. Generally, changes in overall commodity market prices and volatility rates are accompanied by directionally similar changes in the strike price and volatility assumptions used in the calculation.

For the natural gas commodity exchange agreement, the Company uses the same Level 2 brokered quotes described above; however, the Company also estimates the purchase and sales volumes (within contractual limits) as well as the timing of those transactions. Changing the timing of volume estimates changes the timing of purchases and sales, impacting which brokered quote is used. Because the brokered quotes can vary significantly from period to period, the unobservable estimates of the timing and volume of transactions can have a significant impact on the calculated fair value. The Company currently estimates volumes and timing of transactions based on a most likely scenario using historical data. Historically, the timing and volume of transactions have not been highly correlated with market prices and market volatility.

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The following table presents the quantitative information which was used to estimate the fair values of the Level 3 assets and liabilities above as of December 31, 2015 (dollars in thousands):

	Fair Value (Net) at December 31, 2015	Valuation Technique	Unobservable Input	Range
Power exchange agreement	\$ (21,961)	Surrogate facility pricing	O&M charges	\$33.52-\$43.65/MWh (1)
			Escalation factor	3% - 2016 to 2019
			Transaction volumes	233,054 - 397,030 MWhs
Power option agreement	(124)	Black-Scholes-Merton	Strike price	\$35.43/MWh - 2016
				\$48.78/MWh - 2019
			Delivery volumes	157,517 - 285,979 MWhs
			Volatility rates	0.20 (2)
Natural gas exchange agreement	(5,039)	Internally derived weighted average cost of gas	Forward purchase prices	\$1.67 - \$2.84/mmBTU
			Forward sales prices	\$1.88 - \$3.68/mmBTU
			Purchase volumes	115,000 - 310,000 mmBTUs
			Sales volumes	30,000 - 310,000 mmBTUs

(1) The average O&M charges for the delivery year beginning in November 2015 were \$39.27 per MWh. For ratemaking purposes the average O&M charges to be included for recovery in retail rates vary slightly between regulatory jurisdictions. The average O&M charges for the delivery year beginning in 2015 are \$43.52 for Washington and \$39.27 for Idaho.

(2) The estimated volatility rate of 0.20 is compared to actual quoted volatility rates of 0.37 for 2016 to 0.24 in January 2018.

Avista Corp.'s risk management department and accounting department are responsible for developing the valuation methods described above and both groups report to the Chief Financial Officer. The valuation methods, significant inputs and resulting fair values described above are reviewed on at least a quarterly basis by the risk management department and the accounting department to ensure they provide a reasonable estimate of fair value each reporting period.

The following table presents activity for energy commodity derivative assets (liabilities) measured at fair value using significant unobservable inputs (Level 3) for the years ended December 31 (dollars in thousands):

Natural Gas Exchange Agreement	Power Exchange Agreement	Power Option Agreement	Total

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Year ended December 31, 2015:

Balance as of January 1, 2015	\$	(35)	\$	(23,299)	\$	(424)	\$	(23,758)
Total gains or losses (realized/unrealized):								
Included in regulatory assets/liabilities (1)		(6,008)		(6,198)		300		(11,906)
Settlements		1,004		7,536		—		8,540
Ending balance as of December 31, 2015 (2)	\$	(5,039)	\$	(21,961)	\$	(124)	\$	(27,124)

Year ended December 31, 2014:

Balance as of January 1, 2014	\$	(1,219)	\$	(14,441)	\$	(775)	\$	(16,435)
Total gains or losses (realized/unrealized):								
Included in regulatory assets/liabilities (1)		3,873		(10,002)		351		(5,778)
Settlements		(2,689)		1,144		—		(1,545)
Ending balance as of December 31, 2014 (2)	\$	(35)	\$	(23,299)	\$	(424)	\$	(23,758)

- (1) All gains and losses are included in other regulatory assets and liabilities. There were no gains and losses included in either net income or other comprehensive income during any of the periods presented in the table above.
- (2) There were no purchases, issuances or transfers from other categories of any derivatives instruments during the periods presented in the table above.

NOTE 15. COMMON STOCK

The Company had a Direct Stock Purchase and Dividend Reinvestment Plan under which the Company's shareholders could automatically reinvest their dividends and make optional cash payments for the purchase of the Company's common stock at current market value. This plan was terminated by the Company in 2014.

The payment of dividends on common stock could be limited by:

- certain covenants applicable to preferred stock (when outstanding) contained in the Company's Restated Articles of Incorporation, as amended (currently there are no preferred shares outstanding),
- certain covenants applicable to the Company's outstanding long-term debt and committed line of credit agreements,
- the hydroelectric licensing requirements of section 10(d) of the FPA (see Note 1), and,
- certain requirements under the Public Utility Commission of Oregon (OPUC) approval of the AERC acquisition. As of July 1, 2015 (one year following the acquisition date), the OPUC does not permit one-time or special dividends from AERC to Avista Corp. and does not permit Avista Corp.'s total equity to total capitalization to be less than 40 percent, without approval from the OPUC. However, the OPUC approval does allow for regular distributions of AERC earnings to Avista Corp. as long as AERC remains sufficiently capitalized and insured.

The Company declared the following dividends for the year ended December 31:

	2015	2014
Dividends paid per common share	\$ 1.32	\$ 1.27

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Under the covenant applicable to the Company's committed line of credit agreement, which does not permit the ratio of "consolidated total debt" to "consolidated total capitalization" to be greater than 65 percent at any time, the amount of retained earnings available for dividends at December 31, 2015 was limited to approximately \$385.3 million.

Under the requirements of the OPUC approval of the AERC acquisition as outlined above, the amount available for dividends at December 31, 2015 was limited to approximately \$231.0 million.

The Company has 10 million authorized shares of preferred stock. The Company did not have any preferred stock outstanding as of December 31, 2015 and 2014.

Stock Repurchase Programs

During 2014, Avista Corp.'s Board of Directors approved a program to repurchase up to 4 million shares of the Company's outstanding common stock (2014 program). Repurchases of common stock under this program began on July 7, 2014 and the program expired on December 31, 2014. Repurchases were made in the open market or in privately negotiated transactions. Under the 2014 program the Company repurchased 2,529,615 shares at a total cost of \$79.9 million and an average cost of \$31.57 per share. The Company did not make any repurchases under this program subsequent to October 2014.

Avista Corp. initiated a second stock repurchase program on January 2, 2015 that expired on March 31, 2015 for the repurchase of up to 800,000 shares of the Company's outstanding common stock (first quarter 2015 program). The number of shares repurchased through the first quarter 2015 program was in addition to the number of shares repurchased under the 2014 program, which expired on December 31, 2014. Under the first quarter 2015 program, the Company repurchased 89,400 shares at a total cost of \$2.9 million and an average cost of \$32.66 per share. All repurchased shares under the 2014 program and the first quarter 2015 program reverted to the status of authorized but unissued shares.

NOTE 16. COMMITMENTS AND CONTINGENCIES

In the course of its business, the Company becomes involved in various claims, controversies, disputes and other contingent matters, including the items described in this Note. Some of these claims, controversies, disputes and other contingent matters involve litigation or other contested proceedings. For all such matters, the Company intends to vigorously protect and defend its interests and pursue its rights. However, no assurance can be given as to the ultimate outcome of any particular matter because litigation and other contested proceedings are inherently subject to numerous uncertainties. For matters that affect Avista Corp.'s operations, the Company intends to seek, to the extent appropriate, recovery of incurred costs through the ratemaking process.

California Refund Proceeding

Recently, APX, a market maker in these proceedings in whose markets Avista Energy participated in the summer of 2000, has asserted that Avista Energy and its other customer/participants may be responsible for a share of the disgorgement penalty APX may be found to owe to the California parties. The penalty arises as a result of the FERC finding that APX committed violations in the California market in the summer of 2000. APX is making these assertions despite Avista Energy having been dismissed in FERC Opinion No. 536 from the on-going administrative proceeding at the FERC regarding potential wrongdoing in the California markets in the summer of 2000. APX has identified Avista Energy's share of APX's exposure to be as much as \$16.0 million even though no wrongdoing allegations are specifically attributable to Avista Energy. Avista Energy believes its settlement insulates it from any such liability and that as a dismissed party it cannot be drawn back into the litigation. Avista Energy intends to vigorously dispute APX's assertions of indirect liability, but cannot at this time predict the eventual outcome.

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Pacific Northwest Refund Proceeding

In July 2001, the FERC initiated a preliminary evidentiary hearing to develop a factual record as to whether prices for spot market sales of wholesale energy in the Pacific Northwest between December 25, 2000 and June 20, 2001 were just and reasonable. In June 2003, the FERC terminated the Pacific Northwest refund proceedings, after finding that the equities do not justify the imposition of refunds. In August 2007, the Ninth Circuit found that the FERC had failed to take into account new evidence of market manipulation and that such failure was arbitrary and capricious and, accordingly, remanded the case to the FERC, stating that the FERC's findings must be reevaluated in light of the new evidence. The Ninth Circuit expressly declined to direct the FERC to grant refunds. On October 3, 2011, the FERC issued an Order on Remand. On April 5, 2013, the FERC issued an Order on Rehearing expanding the temporal scope of the proceeding to permit parties to submit evidence on transactions during the period from January 1, 2000 through and including June 20, 2001. The Order on Remand established an evidentiary, trial-type hearing before an ALJ, and reopened the record to permit parties to present evidence of unlawful market activity. The Order on Remand stated that parties seeking refunds must submit evidence demonstrating that specific unlawful market activity occurred, and must demonstrate that such activity directly affected negotiations with respect to the specific contract rate about which they complain. Simply alleging a general link between the dysfunctional spot market in California and the Pacific Northwest spot market would not be sufficient to establish a causal connection between a particular seller's alleged unlawful activities and the specific contract negotiations at issue. The hearing was conducted in August through October 2013.

On July 11, 2012 and March 28, 2013, Avista Energy and Avista Corp. filed settlements of all issues in this docket with regard to the claims made by the City of Tacoma and the California AG (on behalf of CERS). The FERC has approved the settlements and they are final. The remaining direct claimant against Avista Corp. and Avista Energy in this proceeding is the City of Seattle, Washington (Seattle).

With regard to the Seattle claims, on March 28, 2014, the Presiding ALJ issued her Initial Decision finding that: 1) Seattle failed to demonstrate that either Avista Corp. or Avista Energy engaged in unlawful market activity and also failed to identify any specific contracts at issue; 2) Seattle failed to demonstrate that contracts with either Avista Corp. or Avista Energy imposed an excessive burden on consumers or seriously harmed the public interest; and that 3) Seattle failed to demonstrate that either Avista Corp. or Avista Energy engaged in any specific violations of substantive provisions of the FPA or any filed tariffs or rate schedules. Accordingly, the ALJ denied all of Seattle's claims under both section 206 and section 309 of the FPA. On May 22, 2015, the FERC issued its Order on Initial Decision in which it upheld the ALJ's Initial Decision denying all of Seattle's claims against Avista Corp. and Avista Energy. Seattle filed a Request for Rehearing of the FERC's Order on Initial Decision which was denied on December 31, 2015. Seattle appealed the FERC's decision to the Ninth Circuit. The Company does not expect that this matter will have a material adverse effect on its financial condition, results of operations or cash flows.

Sierra Club and Montana Environmental Information Center Complaint Against the Owners of Colstrip

On March 6, 2013, the Sierra Club and Montana Environmental Information Center (MEIC) (collectively "Plaintiffs"), filed a Complaint in the United States District Court for the District of Montana, Billings Division, against the Owners of the Colstrip Generating Project ("Colstrip"). Avista Corp. owns a 15 percent interest in Units 3 & 4 of Colstrip. The other Colstrip co-Owners are Talen (formerly PPL Montana), Puget Sound Energy, Portland General Electric Company, NorthWestern Energy and PacifiCorp. The Complaint alleges certain violations of the Clean Air Act, including the New Source Review, Title V and opacity requirements.

On September 27, 2013, the Plaintiffs filed an Amended Complaint. The Amended Complaint withdrew from the original Complaint fifteen claims related to seven pre-January 1, 2001 Colstrip maintenance projects, upgrade projects and work projects and claims alleging violations of Title V and opacity requirements. The Amended Complaint alleges certain violations of the Clean Air Act and the New Source Review and adds claims with respect to post-January 1, 2001 Colstrip projects.

On August 27, 2014, the Plaintiffs filed a Second Amended Complaint. The Second Amended Complaint withdraws from the

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Amended Complaint five claims and adds one new claim. The Second Amended Complaint alleges certain violations of the Clean Air Act and the New Source Review. The Plaintiffs request that the Court grant injunctive and declaratory relief, order remediation of alleged environmental damages, impose civil penalties, require a beneficial environmental project in the areas affected by the alleged air pollution and require payment of Plaintiffs' costs of litigation and attorney fees. The Plaintiffs have since indicated that they do not intend to pursue two of the seven projects, leaving a total of five projects remaining. A number of motions for summary judgment were filed by both the Plaintiffs and the defendants. The Court issued its rulings on these motions and, as a result, only two projects remain for trial. The Plaintiffs have filed objections to the order.

The case has been bifurcated into separate liability and remedy trials. The Court has set the liability trial date for May 31, 2016. No date has been set for the remedy trial.

Management believes that it is reasonably possible that this matter could result in a loss to the Company. However, due to uncertainties concerning this matter, Avista Corp. cannot predict the outcome or determine whether it would have a material impact on the Company.

Cabinet Gorge Total Dissolved Gas Abatement Plan

Dissolved atmospheric gas levels (referred to as "TDG") in the Clark Fork River exceed state of Idaho and federal water quality numeric standards downstream of Cabinet Gorge during periods when excess river flows must be diverted over the spillway. Under the terms of the Clark Fork Settlement Agreement as incorporated in Avista Corp.'s FERC license for the Clark Fork Project, Avista Corp. has worked in consultation with agencies, tribes and other stakeholders to address this issue. Under the terms of a gas supersaturation mitigation plan, Avista is reducing TDG by constructing spill crest modifications on spill gates at the dam, and the Company expects to continue spill crest modifications over the next several years, in ongoing consultation with key stakeholders. Avista Corp. cannot at this time predict the outcome or estimate a range of costs associated with this contingency; however, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to this issue.

Fish Passage at Cabinet Gorge and Noxon Rapids

In 1999, the United States Fish and Wildlife Service (USFWS) listed bull trout as threatened under the Endangered Species Act. In 2010, the USFWS issued a revised designation of critical habitat for bull trout, which includes the lower Clark Fork River. The USFWS issued a final recovery plan in October 2015.

The Clark Fork Settlement Agreement describes programs intended to help restore bull trout populations in the project area. Using the concept of adaptive management and working closely with the USFWS, the Company evaluated the feasibility of fish passage at Cabinet Gorge and Noxon Rapids. The results of these studies led, in part, to the decision to move forward with development of permanent facilities, among other bull trout enhancement efforts. Fishway designs for Cabinet Gorge have been completed, and the Company is developing construction cost estimates currently. The Company believes its ongoing efforts through the Clark Fork Settlement Agreement continue to effectively address issues related to bull trout. Avista Corp. cannot at this time predict the outcome or estimate a range of costs associated with this contingency; however, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to fish passage at Cabinet Gorge and Noxon Rapids.

Collective Bargaining Agreements

The Company's collective bargaining agreements with the IBEW represents approximately 45 percent of all of Avista Corp.'s employees. The agreement with the local union in Washington and Idaho representing the majority (approximately 90 percent) of the Avista Corp.'s bargaining unit employees expires in March 2016. In October 2015, a new collective bargaining agreement concerning wages over the three-year period 2016 through 2018 was approved by the local IBEW in Washington and Idaho. The new collective bargaining agreement will be effective in March 2016.

A three-year agreement in Oregon, which covers approximately 50 employees, expires in March 2017.

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There is a risk that if collective bargaining agreements expire and new agreements are not reached in each of our jurisdictions, employees could strike. Given the magnitude of employees that are covered by collective bargaining agreements, this could result in disruptions of our operations. However, the Company believes that the possibility of this occurring is remote.

Customer Information and Work Management Systems Project Cost Recovery

Over the past four years, Avista Corp. has invested significant capital into Project Compass. Project Compass was completed and went into service during the first quarter of 2015. As part of the Washington electric and natural gas general rate cases filed in February 2015 and the Oregon natural gas general rate case filed in May 2015, Avista Corp. requested the full recovery of the Washington and Oregon share of the costs associated with this project.

On July 27, 2015, the UTC Staff in the Company's electric and natural gas general rate cases filed responsive testimony. Included in their testimony was a recommendation to disallow \$12.7 million (Washington's share) of Project Compass costs primarily related to the delay in the completion of the project. In a UTC order received in January 2016, the UTC approved the full recovery of Washington's share of Project Compass costs with no disallowances.

In October 2015, the OPUC staff filed testimony in the Company's natural gas general rate case which included a recommendation to disallow \$1.2 million (Oregon's share) of Project Compass costs, similar to the initial recommendation in Washington. In an OPUC order received in February 2016, the OPUC approved the full recovery of Oregon's portion of Project Compass costs, with no disallowances.

Other Contingencies

In the normal course of business, the Company has various other legal claims and contingent matters outstanding. The Company believes that any ultimate liability arising from these actions will not have a material impact on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

The Company routinely assesses, based on studies, expert analyses and legal reviews, its contingencies, obligations and commitments for remediation of contaminated sites, including assessments of ranges and probabilities of recoveries from other responsible parties who either have or have not agreed to a settlement as well as recoveries from insurance carriers. The Company's policy is to accrue and charge to current expense identified exposures related to environmental remediation sites based on estimates of investigation, cleanup and monitoring costs to be incurred. For matters that affect Avista Corp.'s or AEL&P's operations, the Company seeks, to the extent appropriate, recovery of incurred costs through the ratemaking process.

The Company has potential liabilities under the Endangered Species Act for species of fish, plants and wildlife that have either already been added to the endangered species list, listed as "threatened" or petitioned for listing. Thus far, measures adopted and implemented have had minimal impact on the Company. However, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to these issues.

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. In addition, the company holds additional non-hydro water rights. The state of Montana is examining the status of all water right claims within state boundaries through a general adjudication. Claims within the Clark Fork River basin could adversely affect the energy production of the Company's Cabinet Gorge and Noxon Rapids hydroelectric facilities. The state of Idaho has initiated adjudication in northern Idaho, which will ultimately include the lower Clark Fork River, the Spokane River and the Coeur d'Alene basin. The Company is and will continue to be a participant in these and any other relevant adjudication processes. The complexity of such adjudications makes each unlikely to be concluded in the foreseeable future. As such, it is not possible for the Company to estimate the impact of any outcome at this time. The Company will continue to seek recovery, through the ratemaking process, of all operating and

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capitalized costs related to this issue.

NOTE 17. REGULATORY MATTERS

Power Cost Deferrals and Recovery Mechanisms

Deferred power supply costs are recorded as a deferred charge on the Balance Sheets for future prudence review and recovery through retail rates. The power supply costs deferred include certain differences between actual net power supply costs incurred by Avista Corp. and the costs included in base retail rates. This difference in net power supply costs primarily results from changes in:

- short-term wholesale market prices and sales and purchase volumes,
- the level and availability of hydroelectric generation,
- the level and availability of thermal generation (including changes in fuel prices), and
- retail loads.

In Washington, the ERM allows Avista Corp. to periodically increase or decrease electric rates with UTC approval to reflect changes in power supply costs. The ERM is an accounting method used to track certain differences between actual power supply costs, net of wholesale sales and sales of fuel, and the amount included in base retail rates for Washington customers. Total net deferred power costs under the ERM were a liability of \$18.0 million as of December 31, 2015 compared to a liability of \$14.2 million as of December 31, 2014, and these deferred power cost balances represent amounts due to customers.

Avista Corp. has a PCA mechanism in Idaho that allows it to modify electric rates on October 1 of each year with IPUC approval. Under the PCA mechanism, Avista Corp. defers 90 percent of the difference between certain actual net power supply expenses and the amount included in base retail rates for its Idaho customers. These annual October 1 rate adjustments recover or rebate power costs deferred during the preceding July-June twelve-month period. Total net power supply costs deferred under the PCA mechanism were a regulatory asset of \$0.2 million as of December 31, 2015 compared to a regulatory asset of \$8.3 million as of December 31, 2014.

Natural Gas Cost Deferrals and Recovery Mechanisms

Avista Corp. files a PGA in all three states it serves to adjust natural gas rates for: 1) estimated commodity and pipeline transportation costs to serve natural gas customers for the coming year, and 2) the difference between actual and estimated commodity and transportation costs for the prior year. Total net deferred natural gas costs to be refunded to customers were a liability of \$17.9 million as of December 31, 2015 compared to a liability of \$3.9 million as of December 31, 2014.

Decoupling and Earnings Sharing Mechanisms

Decoupling is a mechanism designed to sever the link between a utility's revenues and consumers' energy usage. The Company's actual revenue, based on kilowatt hour and therm sales will vary, up or down, from the level included in a general rate case, which could be caused by changes in weather, energy conservation or the economy. Generally, the Company's electric and natural gas revenues will be adjusted each month to be based on the number of customers, rather than kilowatt hour and therm sales. The difference between revenues based on sales and revenues based on the number of customers will be deferred and either surcharged or rebated to customers beginning in the following year.

Washington Decoupling and Earnings Sharing

In Washington, the UTC approved the Company's decoupling mechanisms for electric and natural gas for a five-year period that commenced January 1, 2015. Electric and natural gas decoupling surcharge rate adjustments to customers are limited to 3 percent on an annual basis, with any remaining surcharge balance carried forward for recovery in a future period. There is no limit on the level of rebate rate adjustments.

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The decoupling mechanisms each include an after-the-fact earnings test. At the end of each calendar year, separate electric and natural gas earnings calculations will be made for the prior calendar year. These earnings tests will reflect actual decoupled revenues, normalized power supply costs and other normalizing adjustments.

As of December 31, 2015, the Company had a total net decoupling surcharge (asset) of \$10.9 million for Washington electric and natural gas customers and a liability (rebate to customers) for earnings sharing of \$3.4 million for Washington electric customers.

Idaho Fixed Cost Adjustment (FCA) and Earnings Sharing Mechanisms

In Idaho, the IPUC approved the implementation of FCAs for electric and natural gas (similar in operation and effect to the Washington decoupling mechanisms) for an initial term of three years, commencing on January 1, 2016.

For the period 2013 through 2015, the Company had an after-the-fact earnings test, such that if Avista Corp., on a consolidated basis for electric and natural gas operations in Idaho, earned more than a 9.8 percent ROE, the Company was required to share with customers 50 percent of any earnings above the 9.8 percent. There was no provision for a surcharge to customers if the Company's ROE was less than 9.8 percent. This after-the-fact earnings test was discontinued as part of the settlement of the Company's 2015 Idaho electric and natural gas general rates cases. As of December 31, 2015 and December 31, 2014, the Company had total cumulative earnings sharing liabilities (rebates to customers) of \$8.8 million and \$10.1 million, respectively for electric and natural gas customers.

NOTE 18. SUPPLEMENTAL CASH FLOW INFORMATION

	2015	2014
Cash paid for interest	\$72,405	\$69,693
Cash paid (received) for income taxes	\$(10,506)	\$41,154

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	(1,585,855)	(4,234,075)		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	460,497			
3	Preceding Quarter/Year to Date Changes in Fair Value	1,125,358	(3,653,806)		
4	Total (lines 2 and 3)	1,585,855	(3,653,806)		
5	Balance of Account 219 at End of Preceding Quarter/Year		(7,887,881)		
6	Balance of Account 219 at Beginning of Current Year		(7,887,881)		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value		1,238,110		
9	Total (lines 7 and 8)		1,238,110		
10	Balance of Account 219 at End of Current Quarter/Year		(6,649,771)		

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			(5,819,930)		
2			460,497		
3			(2,528,448)		
4			(2,067,951)	192,040,688	189,972,737
5			(7,887,881)		
6			(7,887,881)		
7					
8			1,238,110		
9			1,238,110	123,227,041	124,465,151
10			(6,649,771)		

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	4,912,498,999	3,525,164,548
4	Property Under Capital Leases	6,729,064	286,715
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	4,919,228,063	3,525,451,263
9	Leased to Others		
10	Held for Future Use	3,966,915	3,776,330
11	Construction Work in Progress	190,108,665	152,073,992
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	5,113,303,643	3,681,301,585
14	Accum Prov for Depr, Amort, & Depl	1,680,907,938	1,264,628,194
15	Net Utility Plant (13 less 14)	3,432,395,705	2,416,673,391
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,626,086,020	1,247,691,281
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	54,821,918	16,936,912
22	Total In Service (18 thru 21)	1,680,907,938	1,264,628,193
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,680,907,938	1,264,628,193

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
962,527,500				424,806,951	3
858,864				5,583,485	4
					5
					6
					7
963,386,364				430,390,436	8
					9
190,585					10
13,516,796				24,517,877	11
					12
977,093,745				454,908,313	13
317,998,694				98,281,050	14
659,095,051				356,627,263	15
					16
					17
316,058,415				62,336,324	18
					19
					20
1,940,280				35,944,726	21
317,998,695				98,281,050	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
317,998,695				98,281,050	33

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	44,651,922	
4	(303) Miscellaneous Intangible Plant	17,361,736	1,259,763
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	62,013,658	1,259,763
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	3,578,172	3,542,814
9	(311) Structures and Improvements	128,235,342	3,183,583
10	(312) Boiler Plant Equipment	167,815,955	2,069,215
11	(313) Engines and Engine-Driven Generators	6,770	
12	(314) Turbogenerator Units	53,523,689	1,415,444
13	(315) Accessory Electric Equipment	27,144,546	19,158
14	(316) Misc. Power Plant Equipment	16,989,613	129,722
15	(317) Asset Retirement Costs for Steam Production	585,275	12,539,179
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	397,879,362	22,899,115
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	59,736,099	200,554
28	(331) Structures and Improvements	56,709,957	5,065,110
29	(332) Reservoirs, Dams, and Waterways	137,857,126	15,997,037
30	(333) Water Wheels, Turbines, and Generators	167,781,138	65,554
31	(334) Accessory Electric Equipment	38,081,043	4,676,977
32	(335) Misc. Power PLant Equipment	9,307,717	281,710
33	(336) Roads, Railroads, and Bridges	2,673,818	7,534
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	472,146,898	26,294,476
36	D. Other Production Plant		
37	(340) Land and Land Rights	905,167	
38	(341) Structures and Improvements	16,768,906	24,454
39	(342) Fuel Holders, Products, and Accessories	21,300,798	346,336
40	(343) Prime Movers	23,909,470	
41	(344) Generators	205,549,077	1,030,968
42	(345) Accessory Electric Equipment	20,713,551	159,858
43	(346) Misc. Power Plant Equipment	1,524,454	284,567
44	(347) Asset Retirement Costs for Other Production	351,683	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	291,023,106	1,846,183
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,161,049,366	51,039,774

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			44,651,922	3
187,799		40,337	18,474,037	4
187,799		40,337	63,125,959	5
				6
				7
			7,120,986	8
113,149			131,305,776	9
3,377,214			166,507,956	10
			6,770	11
494,954			54,444,179	12
141,011			27,022,693	13
2,657			17,116,678	14
			13,124,454	15
4,128,985			416,649,492	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
			59,936,653	27
66,880			61,708,187	28
14,800			153,839,363	29
17,892			167,828,800	30
38,096		-135,752	42,584,172	31
63,023			9,526,404	32
			2,681,352	33
				34
200,691		-135,752	498,104,931	35
				36
			905,167	37
			16,793,360	38
269,222			21,377,912	39
			23,909,470	40
1,390			206,578,655	41
92,683			20,780,726	42
33,673			1,775,348	43
			351,683	44
396,968			292,472,321	45
4,726,644		-135,752	1,207,226,744	46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	19,563,343	1,601,222
49	(352) Structures and Improvements	20,483,393	83,125
50	(353) Station Equipment	232,781,971	11,100,637
51	(354) Towers and Fixtures	17,125,525	47,030
52	(355) Poles and Fixtures	179,710,422	19,135,353
53	(356) Overhead Conductors and Devices	125,521,124	6,378,487
54	(357) Underground Conduit	2,973,023	14,067
55	(358) Underground Conductors and Devices	2,330,072	12,198
56	(359) Roads and Trails	1,951,875	14,919
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	602,440,748	38,387,038
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,355,274	-60,015
61	(361) Structures and Improvements	18,850,829	1,593,407
62	(362) Station Equipment	122,584,789	2,550,139
63	(363) Storage Battery Equipment		2,354,235
64	(364) Poles, Towers, and Fixtures	307,104,120	32,093,661
65	(365) Overhead Conductors and Devices	197,953,993	15,666,302
66	(366) Underground Conduit	91,963,445	6,630,736
67	(367) Underground Conductors and Devices	160,182,714	13,858,581
68	(368) Line Transformers	219,388,811	14,856,072
69	(369) Services	142,839,610	8,672,644
70	(370) Meters	48,222,967	1,323,073
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	40,344,482	9,475,206
74	(374) Asset Retirement Costs for Distribution Plant	129,707	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,356,920,741	109,014,041
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	398,664	
87	(390) Structures and Improvements	7,445,146	-26,019
88	(391) Office Furniture and Equipment	8,929,247	1,152,794
89	(392) Transportation Equipment	30,075,182	4,843,605
90	(393) Stores Equipment	395,329	5,177
91	(394) Tools, Shop and Garage Equipment	3,007,814	926,737
92	(395) Laboratory Equipment	677,662	-44
93	(396) Power Operated Equipment	34,564,325	90,558
94	(397) Communication Equipment	57,689,690	3,444,427
95	(398) Miscellaneous Equipment	80,897	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	143,263,956	10,437,235
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	143,263,956	10,437,235
100	TOTAL (Accounts 101 and 106)	3,325,688,469	210,137,851
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	3,325,688,469	210,137,851

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
14		777,200	21,941,751	48
28,345			20,538,173	49
984,823		142,094	243,039,879	50
			17,172,555	51
427,536			198,418,239	52
214,628			131,684,983	53
			2,987,090	54
			2,342,270	55
			1,966,794	56
				57
1,655,346		919,294	640,091,734	58
				59
59,299		611,505	7,847,465	60
51,819		-4,535	20,387,882	61
563,512		285,139	124,856,555	62
			2,354,235	63
710,655		29,072	338,516,198	64
72,499		29,072	213,576,868	65
25,216		259,223	98,828,188	66
177,561		98,655	173,962,389	67
132,263			234,112,620	68
50,620			151,461,634	69
42,081			49,503,959	70
				71
				72
441,735			49,377,953	73
			129,707	74
2,327,260		1,308,131	1,464,915,653	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			398,664	86
49,559		-340,997	7,028,571	87
850,849		-40,337	9,190,855	88
888,538		108,127	34,138,376	89
			400,506	90
209,400			3,725,151	91
95,431			582,187	92
1,156,681		-62,627	33,435,575	93
73,030		49,304	61,110,391	94
			80,897	95
3,323,488		-286,530	150,091,173	96
				97
				98
3,323,488		-286,530	150,091,173	99
12,220,537		1,845,480	3,525,451,263	100
				101
				102
				103
12,220,537		1,845,480	3,525,451,263	104

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4	Distribution Plant Land, Spokane, Washington	May 2006	Unknown	559,935
5	Distribution Plant Land, Spokane, Washington	Aug 2008	Unknown	301,889
6	Distribution Plant Land, Spokane, Washington	Oct 2008	Unknown	1,457,302
7	Distribution Plant Land, Carlin Bay, Idaho	Dec 2010	Unknown	162,352
8	Distribution UG Plant Conduit, Spokane, Washington	Dec 2010	Unknown	22,437
9	Distribution UG Plant Conductors, Spokane, Washington	Dec 2010	Unknown	197,444
10	Distribution Plant Land, Spokane, Washington	Mar 2011	Unknown	540,307
11	Transmission Plant Land, Spokane, Washington	Dec 2011	Unknown	431,600
12	Other Production Plant Land, Spokane, Washington	Dec 2011	Unknown	40,896
13	Transmission Plant Land, Spokane, Washington	July 2014	Unknown	62,168
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
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46				
47	Total			3,776,330

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CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Nine Mile Redevelopment	52,871,978
2	Little Falls Powerhouse Redevelopment	17,562,255
3	CG HED U#1 Refurbishment	14,553,487
4	Noxon 230 kV Substation - Rebuild	13,986,517
5	PF S Channel Gate Replacement	13,949,614
6	Clark Fork Implement PME Agreement	8,954,226
7	Spokane River Implementation (PM&E)	2,635,233
8	Benton-Othello 115 Recond	2,460,761
9	Mobile Substation - Purchase New Mobile Subs	2,370,029
10	Regulating Hydro	2,230,445
11	Greenacres 115-13kV Sub - New Construct	2,034,757
12	Transportation Equip	1,840,416
13	WSDOT Highway Franchise Consolidation	1,129,563
14	Minor Projects <\$1M	15,494,300
15		
16	Research, Development, and Demonstrating:	
17	SGDP-Pullman Smart Grid Demonstration Project	411
18		
19		
20		
21		
22		
23		
24		
25		
26		
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41		
42		
43	TOTAL	152,073,992

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,181,974,217	1,181,974,217		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	81,873,851	81,873,851		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	4,587,922	4,587,922		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	247,123	247,123		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	86,708,896	86,708,896		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	11,827,944	11,827,944		
13	Cost of Removal	4,650,743	4,650,743		
14	Salvage (Credit)	411,182	411,182		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	16,067,505	16,067,505		
16	Other Debit or Cr. Items (Describe, details in footnote):	-4,924,327	-4,924,327		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,247,691,281	1,247,691,281		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	283,063,100	283,063,100		
21	Nuclear Production				
22	Hydraulic Production-Conventional	133,008,042	133,008,042		
23	Hydraulic Production-Pumped Storage				
24	Other Production	101,483,944	101,483,944		
25	Transmission	201,510,322	201,510,322		
26	Distribution	461,172,457	461,172,457		
27	Regional Transmission and Market Operation				
28	General	67,453,416	67,453,416		
29	TOTAL (Enter Total of lines 20 thru 28)	1,247,691,281	1,247,691,281		

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FOOTNOTE DATA			

Schedule Page: 219 Line No.: 7 Column: c

Change in Removal Work in Progress \$-4,924,328

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	Investment in Avista Capital	1997		206,138,971
3	Avista Capital - Equity in Earnings			-148,878,702
4	Investment in AERC	2014		89,816,380
5	AERC - Equity in Earnings			1,179,202
6				
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41				
42	Total Cost of Account 123.1 \$	0	TOTAL	148,255,851

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		206,138,971		2
4,856,990		-144,021,712		3
		89,816,380		4
6,307,795	-1,905,356	5,581,641		5
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11,164,785	-1,905,356	157,515,280		42

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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MATERIALS AND SUPPLIES

- For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
- Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	4,116,727	3,293,585	(1)
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	17,901,172	23,000,160	(1)
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	2,752,174	3,061,532	(1)
8	Transmission Plant (Estimated)	122,300	91,062	(1)
9	Distribution Plant (Estimated)	359,649	299,907	(1)
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	8,284,177	7,479,110	(1),(2)
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	29,419,472	33,931,771	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	33,536,199	37,225,356	

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 1 Column: d

- (1) Electric
- (2) Natural Gas

Schedule Page: 227 Line No.: 5 Column: d

- (1) Electric
- (2) Natural Gas

Schedule Page: 227 Line No.: 7 Column: d

- (1) Electric
- (2) Natural Gas

Schedule Page: 227 Line No.: 8 Column: d

- (1) Electric
- (2) Natural Gas

Schedule Page: 227 Line No.: 9 Column: d

- (1) Electric
- (2) Natural Gas

Schedule Page: 227 Line No.: 11 Column: d

- (1) Electric
- (2) Natural Gas

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
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21	Generation Studies				
22	Avista Nine Mile Upgrade	6,710	186200		
23	Gordon Butte Energy Storage	973	186200		
24	Rattlesnake Flat Intr	28,791	186200		
25	Stump Farmers	179	186200		
26	Saddle Mountain East	5,930	186200		
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Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 231 Line No.: 22 Column: b
Total life to date costs.
Schedule Page: 231 Line No.: 23 Column: b
Total life to date costs.
Schedule Page: 231 Line No.: 24 Column: b
Total life to date costs.
Schedule Page: 231 Line No.: 25 Column: b
Total life to date costs.
Schedule Page: 231 Line No.: 26 Column: b
Total life to date costs.

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
- For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Reg Asset Post Ret Liab	235,758,103		283	749,255	235,008,848
2	Regulatory Asset FAS109 Utility Plant	44,773,122		283	2,668,880	42,104,242
3	Regulatory Asset Lancaster Generation	1,246,667		407	1,246,667	
4	Regulatory Asset FAS109 DSIT Non Plant	48,022,781	3,804,812			51,827,593
5	Regulatory Asset FAS109 DFIT State Tax Cr	4,238,612	413,509			4,652,121
6	Regulatory Asset FAS109 WNP3	3,441,373		283	737,482	2,703,891
7	Regulatory Asset- Spokane River Relicense	464,890		407	78,736	386,154
8	Regulatory Asset- Spokane River PM&E	429,262		557	73,312	355,950
9	Regulatory Asset- Lake CDA Fund	9,015,469		407	211,065	8,804,404
10	Regulatory Asset- Lake CDA IPA Fund	2,000,000				2,000,000
11	Regulatory Asset- Spokane River TDG Idaho	468,893				468,893
12	Reg Assets- Decouplings Surcharge	5,460	180			5,640
13	Regulatory Asset- Lake CDA DEF Costs	1,277,422		407	32,719	1,244,703
14	DEF CS2 & COLSTRIP	5,804,313		407	981,015	4,823,298
15	Reardan Wind Generation	170,529		407	170,529	
16	ID Wind Gen AFUDC	46,171		407	46,171	
17	Regulatory Asset Wartsila Units	153,156		407	153,156	
18	MTM St Regulatory Asset	29,640,374		244	12,380,197	17,260,177
19	MTM Lt Regulatory Asset	24,483,175	7,936,548			32,419,723
20	Regulatory Asset FAS143 Asset Retirement Obligation	2,301,253	574,645			2,875,898
21	Reg Asset AN- CDA Lake Settlement	34,516,176		407	884,086	33,632,090
22	Reg Asset WA-CDA Lake Settlement	900,034		407	152,118	747,916
23	Regulatory Asset Workers Comp	2,194,343		407	146,511	2,047,832
24	Regulatory Asset ID PCA Deferral 1		932,887			932,887
25	Regulatory Asset ID PCA Deferral 2	6,211,802		557	6,211,802	
26	Regulatory Asset ID PCA Deferral 3	2,078,991		557	2,078,991	
27	Spokane River TDG	871,184		407	290,395	580,789
28	Settled Interest Rate Swap Asset	33,964,535	6,821,977			40,786,512
29	DSM Asset	4,603,415	3,167,519	407	4,603,415	3,167,519
30	Unsettled Interest Rate Swaps Asset	77,062,517	6,910,260			83,972,777
31	Other Reg Assets	103,536	117,677			221,213
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44	TOTAL :	576,247,558	30,680,014		33,896,502	573,031,070

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits. (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Colstrip Common Fac.	1,110,999		406		1,110,999
3	Regulatory Asset-Mt Lease Pymt	631,197		540	360,684	270,513
4	Regulatory Asset-Mt Lease Pymt	1,353,216		540	676,632	676,584
5	Colstrip Common Fac.	2,355,642				2,355,642
6	Prepaid Airplane Lease LT	24,528	417,438	931		441,966
7	Misc DD- Airplane Lease	21,692	493,708			515,400
8	Plant Alloc of Clearing Jrl	3,530,342			1,642,293	1,888,049
9	Misc Posting Suspense	43,137	72,158	VAR		115,295
10	Renewable Energy-Cert Fees	67,688		557	45,938	21,750
11	Nez Perce Settlement	150,325		557	5,212	145,113
12	Reg Asset ID-Lake CDA	178,106		506	30,975	147,131
13	Credit Union Labor and Exp	36,474	26,504			62,978
14	Misc Work Orders <\$50,000	-109,222	23,130	VAR		-86,092
15	Subsidiary Billings	433,608	38,043	VAR		471,651
16	MiscDeferred Debits (WA)		16,568			16,568
17	Regulatory Assets Conserv	1,878,235	276,346			2,154,581
18	Reg Asset-Decoupling deferred		13,305,979			13,305,979
19	Optional Wind Power	-215,056	8,821	909		-206,235
20	Gas Telemetry equip	6,503			1,680	4,823
21	Misc Deferred Debits/Res Acctg	225,361			225,361	
22	Mutual Aid Response PGE	81,208			81,208	
23	Deferred Project Compass - ID		3,346,902			3,346,902
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46						
47	Misc. Work In Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	11,803,983				26,759,597

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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CAPITAL STOCKS (Account 201 and 204)

- Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock Issued			
2	No Par Value	200,000,000		
3	Restricted shares			
4	Total Common	200,000,000		
5				
6				
7	Account 204 - Preferred Stock Issued	10,000,000		
8				
9				
10	Cumulative			
11				
12				
13	Total Preferred	10,000,000		
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
62,312,651	984,603,843					2
				106,091	3,881,870	3
62,312,651	984,603,843			106,091	3,881,870	4
						5
						6
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2016	2015/Q4
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 2 Column: a

During 2015, the Company executed a stock repurchase program. Through 12/31/15, the Company repurchased 89,400 shares. All repurchased shares under the program were retired and reverted to the status of authorized, but unissued shares. The amounts in account 214 applicable to the retired shares were written off due to the stock repurchase.

Schedule Page: 250 Line No.: 3 Column: i

Restricted share awards vest in equal thirds each year over a three-year period and are payable in Avista Corp. common stock at the end of each year if the service condition is met. In addition to the service condition, the Company must meet a return on equity target in order for the CEO's restricted shares to vest. Restricted stock is valued at the close of market of the Company's common stock on the grant date.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Equity transactions of subsidiaries	-9,506,476
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40	TOTAL	-9,506,476

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - no par	-29,238,213
2		
3		
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22	TOTAL	-29,238,213

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 254 Line No.: 1 Column: b

Beginning Balance	\$	(25,079,123)
Issuance Costs of Common Stock	\$	55,902
Repurchase and Retirement of Common Stock	\$	31,833
Tax Benefit-Options Exercised	\$	(51,358)
Excess Tax Benefits on stock compensation	\$	1,831,678
Stock Compensation Accrual	\$	(6,027,145)
Ending Balance	\$	<u>(29,238,213)</u>

During 2015, the Company executed a stock repurchase program. Through 12/31/15, the Company repurchased 89,400 shares. All repurchased shares under the program were retired and reverted to the status of authorized, but unissued shares. The amounts in account 214 applicable to the retired shares were written off due to the stock repurchase.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

- Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
- Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	FMBS - SERIES A - 7.53% DUE 05/05/2023	5,500,000	42,712
2	FMBS - SERIES A - 7.54% DUE 5/05/2023	1,000,000	7,766
3	FMBS - SERIES A - 7.39% DUE 5/11/2018	7,000,000	54,364
4	FMBS - SERIES A - 7.45% DUE 6/11/2018	15,500,000	120,377
5	Discount - FMBS - SERIES A - 7.45% DUE 6/11/2018		50,220
6	FMBS - SERIES A - 7.18% DUE 8/11/2023	7,000,000	54,364
7	ADVANCE ASSOCIATED-AVISTA CAPITAL II (ToPRS)	51,547,000	1,296,086
8	FMBS - 6.37% SERIES C	25,000,000	158,304
9	FMBS - 5.45% SERIES	90,000,000	1,192,681
10	Discount- FMBS - 5.45% SERIES		239,400
11	FMBS - 6.25% SERIES	150,000,000	1,812,935
12	Discount- FMBS - 6.25% SERIES		367,500
13	FMBS - 5.70% SERIES	150,000,000	4,702,304
14	Discount- FMBS - 5.70% SERIES		222,000
15	FMBS - 5.95% SERIES	250,000,000	2,246,419
16	Discount- FMBS - 5.95% SERIES		835,000
17	FMBS - 5.125% SERIES	250,000,000	2,284,788
18	Discount- FMBS - 5.125% SERIES		575,000
19	COLSTRIP 2010A PCRBs DUE 2032	66,700,000	
20	COLSTRIP 2010B PCRBs DUE 2034	17,000,000	
21	FMBS - 3.89% SERIES	52,000,000	385,129
22	FMBS - 5.55% SERIES	35,000,000	258,834
23	4.45% SERIES DUE 12-14-2041	85,000,000	692,833
24	4.23% SERIES DUE 11-29-2047	80,000,000	730,833
25	FMBS- 0.84% SERIES	90,000,000	515,369
26	FMBS- 4.11% SERIES	60,000,000	428,782
27	FMBS- 4.37% SERIES	100,000,000	556,713
28			
29			
30			
31			
32			
33	TOTAL	1,588,247,000	19,830,713

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
05-06-1993	05-05-2023	05-06-1993	05-05-2023	5,500,000	414,150	1
05-07-1993	05-05-2023	05-07-1993	05-05-2023	1,000,000	75,400	2
05-11-1993	05-11-2018	05-11-1993	05-11-2018	7,000,000	517,300	3
06-09-1993	06-11-2018	06-09-1993	06-11-2018	15,500,000	1,154,750	4
						5
08-12-1993	08-11-2023	08-12-1993	08-11-2023	7,000,000	502,600	6
06-03-1997	06-01-2037	06-03-1997	06-01-2037	51,547,000	473,352	7
06-19-1998	06-19-2028	06-19-1998	06-19-2028	25,000,000	1,592,500	8
11-18-2004	12-01-2019	11-18-2004	12-01-2019	90,000,000	4,905,000	9
						10
11-17-2005	12-01-2035	11-17-2005	12-01-2035	150,000,000	9,375,000	11
						12
12-15-2006	07-01-2037	12-15-2006	07-01-2037	150,000,000	8,550,000	13
						14
04-02-2008	06-01-2018	04-02-2008	06-01-2018	250,000,000	14,875,000	15
						16
09-22-2009	04-01-2022	09-22-2009	04-01-2022	250,000,000	12,812,500	17
						18
12-15-2010	10-1-2032	12-15-2010	10-1-2032	66,700,000		19
12-15-2010	3-1-2034	12-15-2010	3-1-2034	17,000,000		20
12-20-2010	12-20-2020	12-20-2010	12-20-2020	52,000,000	2,022,800	21
12-20-2010	12-20-2040	12-20-2010	12-20-2040	35,000,000	1,942,500	22
12-14-2011	12-14-2041	12-14-2011	12-14-2041	85,000,000	3,782,500	23
11-30-2012	11-29-2047	11-30-2012	11-29-2047	80,000,000	3,384,000	24
8-14-2013	8-14-2016	8-13-2013	8-14-2016	90,000,000	756,000	25
12-18-2014	12-1-2044	12-18-14	12-1-2044	60,000,000	2,466,000	26
12-16-2015	12-1-2045	12-16-2015	12-1-2045	100,000,000	194,222	27
						28
						29
						30
						31
						32
				1,588,247,000	69,795,574	33

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2016	2015/Q4
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 7 Column: a

Upon issuance Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

Schedule Page: 256 Line No.: 7 Column: i

Upon issuance Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities. The interest for the year disclosed in column (i) reflects the net amount owed to third parties.

Schedule Page: 256 Line No.: 19 Column: a

The Company reacquired this debt in 2010. These bonds have not been retired or canceled; the Company plans, based on liquidity needs and market conditions, to remarket these bonds at a future date.

Schedule Page: 256 Line No.: 19 Column: c

The Company reacquired these bonds in 2010.

Schedule Page: 256 Line No.: 20 Column: a

The Company reacquired this debt in 2010. These bonds have not been retired or canceled; the Company plans, based on liquidity needs and market conditions, to remarket these bonds at a future date.

Schedule Page: 256 Line No.: 20 Column: c

The Company reacquired these bonds in 2010.

Schedule Page: 256 Line No.: 27 Column: a

The new issuance is based on the following state commission orders:

1. Order of the Washington Utilities and Transportation Commission entered July 13, 2011, as amended on August 24, 2011 in Docket No. U-111176;
2. Order of the Idaho Public Utilities Commission, Order No. 32338, entered August 25, 2011;
3. Order of the Public Utility Commission of Oregon, Order No. 15305, entered October 6, 2015;

Order of the Public Service Commission of the State of Montana, Default Order No. 4535.

Schedule Page: 256 Line No.: 27 Column: c

Expenses may change as more invoices related to this issuance become known.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	123,227,041
2		
3		
4	Taxable Income Not Reported on Books	
5		-293,458,641
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		167,018,431
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		32,011,483
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-50,133,967
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	34,172,612
28	Show Computation of Tax:	
29	State Tax @ 2% Less Idaho ITC	919,149
30	Federal Tax Net Income Less State Tax	35,091,761
31	Federal Tax @ 35%	12,282,116
32	Prior Years Tax Return & Misc True Ups	-7,241,736
33	Cabinet Gorge Tax Credits	-154,305
34		
35	Total Federal Tax Expense	4,886,075
36		
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income Tax 2010	1,078,764				-1,078,764
3	Income Tax 2011	-34,876				34,876
4	Income Tax 2012	2,014,544		264,697		-2,279,241
5	Income Tax 2013	-3,666,967		123,858		4,349,313
6	Income Tax 2014	-34,331,525		-4,319,636	-37,000,000	2,166,027
7	Income Tax (Current)			11,039,712	24,130,403	-5,786,505
8	Retained Earnings (Current)			-1,920,588		
9	Prior Retained Earnings	-2,124,050				2,124,050
10	Prior Retained Earnings	-483,257				
11	Prior Retained Earnings	-470,244				470,244
12	Total Federal	-38,017,611		5,188,043	-12,869,597	
13						
14	STATE OF WASHINGTON:					
15	Property Tax (2014)	14,264,301		-150,566	14,117,079	
16	Property Tax (2015)			15,566,000	6,438	
17	Excise Tax (2010)	-22,495		22,495		
18	Excise Tax (2014)	2,768,507		81,261	2,849,769	
19	Excise Tax (2015)			26,045,762	23,339,258	
20	Natural Gas Use Tax	1,409		3,710	3,823	-759
21	Municipal Occupation Tax	2,953,568		23,837,695	23,888,611	
22	Community Solar			-105,669		
23	Sales & Use Tax (2013)	1		-1		
24	Sales & Use Tax (2014)	72,250			71,906	
25	Sales & Use Tax (2015)			1,085,002	957,174	
26	Total Washington	20,037,541		66,385,689	65,234,058	-759
27						
28	STATE OF IDAHO:					
29	Income Tax (2013)	41,220				
30	Income Tax (2014)	113,280		-255,482		
31	Income Tax (2015)			497,695	555,000	
32	Property Tax (2013)	-719		719		
33	Property Tax (2014)	3,397,575			3,345,172	
34	Property Tax (2015)			7,127,878	3,569,906	
35	Sales & Use Tax (2014)	5,617		1	5,618	
36	Sales & Use Tax (2015)			150,773	137,989	
37	KWH Tax (2012)	1				-1
38	KWH Tax (2014)	27,143		-5,049	22,094	
39	KWH Tax (2015)			393,696	369,501	
40	Franchise Tax (2013)	-3,128			-3,128	
41	TOTAL	-10,725,297		101,392,760	83,480,649	2

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
						3
					264,697	4
806,204					123,858	5
514,866		32			-4,319,668	6
-18,877,196		13,555,299			-2,515,587	7
-1,920,588					-1,920,588	8
						9
-483,257						10
						11
-19,959,971		13,555,331			-8,367,288	12
						13
						14
-3,344		-136,375			-14,191	15
15,559,562		12,373,000			3,193,000	16
					22,495	17
-1		-49,041			130,302	18
2,706,504		20,166,813			5,878,949	19
537		3,710				20
2,902,651		18,114,786			5,722,909	21
-105,669					-105,669	22
		-1				23
344						24
127,828					1,085,002	25
21,188,412		50,472,892			15,912,797	26
						27
						28
-41,220						29
-142,202		-204,386			-51,096	30
-57,305		1,013,154			-515,459	31
		1			718	32
52,403						33
3,557,972		5,717,716			1,410,162	34
					1	35
12,784					150,773	36
						37
		-5,049				38
24,195		413,181			-19,485	39
						40
7,186,818		87,087,842			14,304,919	41

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Franchise Tax (2014)	1,650,689			1,650,689	
2	Franchise Tax (2015)			4,611,505	3,084,524	
3	Total Idaho	5,231,678		12,521,736	12,737,365	-1
4						
5	STATE OF MONTANA:					
6	Income Tax (2011 & Prior)	22,865		-22,865		
7	Income Tax (2014)	-423,731		348,781		
8	Income Tax (2015)			-108,607	305,000	
9	Property Tax (2014)	4,226,439			4,217,182	
10	Property Tax (2015)			8,484,422	4,250,729	
11	Colstrip Generation Tax			3,965	3,965	
12	KWH Tax (2014)	263,479			263,479	
13	KWH Tax (2015)			1,138,846	898,734	
14	Consumer Council Tax	9		75	61	
15	Public Commission Tax	19		95	54	
16	Total Montana	4,089,080		9,844,712	9,939,204	
17						
18	STATE OF OREGON:					
19	Income Tax (2012)	99,999		-300,000	-200,000	1
20	Income Tax (2014)	-655,185		555,185		
21	Income Tax (2015)			-378,037		
22	Property Tax (2013)	-2,086,108		2,086,108		
23	Property Tax (2014)	-86,548		86,548		
24	Property Tax (2015)			2,722,850	5,445,699	
25	BETC Credit (2010 and Prior)	-17,483				
26	BETC Credit (2011)	-29,962				
27	BETC Credit (2012)	-57,789				
28	Glendate Regulatory Cr. 2009	-34,911				
29	Franchise Tax (2014)	776,328			776,332	4
30	Franchise Tax (2015)			3,552,644	2,632,302	-2
31	Total Oregon	-2,091,659		8,325,298	8,654,333	3
32						
33	STATE OF CALIFORNIA:					
34	Income Tax (2011)	-800		800		
35	Income Tax (2014)	-1,600		1,600		
36	Total California	-2,400		2,400		
37						
38	MISCELLANEOUS STATES:					
39	Income Tax (2013)	1				
40	Income Tax (2014)	28,632				
41	TOTAL	-10,725,297		101,392,760	83,480,649	2

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote, the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
		-720			720	1
1,526,981		3,476,436			1,135,070	2
5,016,048		10,410,333			2,111,404	3
						4
						5
		-22,865				6
-74,950		348,781				7
-413,607		125,077			-233,684	8
9,257						9
4,233,693		8,484,422				10
		3,965				11
						12
240,112		1,138,846				13
23		89			-14	14
60		81			14	15
3,994,588		10,078,396			-233,684	16
						17
					-300,000	18
-100,000		138,796			416,389	19
-378,037		780			-378,817	20
		910,347			1,175,761	21
		162,053			-75,505	22
-2,722,849		1,358,914			1,363,936	23
-17,483						24
-29,962						25
-57,789						26
-34,911						27
						28
						29
920,340					3,552,644	30
-2,420,691		2,570,890			5,754,408	31
						32
						33
					800	34
					1,600	35
					2,400	36
						37
						38
1						39
28,632						40
						41
7,186,818		87,087,842			14,304,919	41

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Income Tax (2015)			-646,729		
2	Total Misc States	28,633		-646,729		
3						
4	COUNTY & MUNICIPAL					
5	Vehicle Excise Tax				13,850	
6	WA Renewable Energy	-561		-294,364	-294,364	
7	Misc.	2		65,975	65,800	759
8	Total County	-559		-228,389	-214,714	759
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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39						
40						
41	TOTAL	-10,725,297		101,392,760	83,480,649	2

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
-646,729					-646,729	1
-618,096					-646,729	2
						3
						4
-13,850						5
-561					-294,364	6
939					65,975	7
-13,472					-228,389	8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
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						39
						40
7,186,818		87,087,842			14,304,919	41

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6		12,038,839	411	511,740			
7							
8	TOTAL	12,038,839		511,740			
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Property (100%)	33,504			411	10,176	
11		85,164			411	19,884	
12	TOTAL PROPERTY	118,668				30,060	
13							
14							
15							
16							
17							
18							
19							
20							
21							
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
			5
12,550,579			6
			7
12,550,579			8
			9
			10
23,328			11
65,280			12
88,608			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
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			48

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Energy Commodity (253020)				14,694,374	14,694,374
2	Defer Gas Exchange (253028)	1,124,990			10	1,125,000
3	Rathdrum Refund (253120)	171,932		33,822		138,110
4	NE Tank Spill (253130)	26,528		23,298		3,230
5	Kettle Falls Diesel Leak (254135)	664,699		428,564		236,135
6	Bills Pole Rentals (253140)	311,640		127,239		184,401
7	CR-CS2 GE LTSA (253150)	1,164,668		1,164,668		
8	CR-Credit Resource Actg	225,361		225,361		
9	DOC EECE Grant (253155)	177,282		159,364		17,918
10	Defer Comp Retired Execs (253900)	10,329		10,329		
11	Defer Comp Active Execs (253910)	8,676,886		583,106		8,093,780
12	Executive Incent Plan (253920)	140,000				140,000
13	Unbilled Revenue (253990)	674,258			174,476	848,734
14	WA Energy Recovery Mechanism	4,224,011			7,311,172	11,535,183
15	Misc Deferred Credits	3,677,156		903,718		2,773,438
16						
17						
18						
19						
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46						
47	TOTAL	21,269,740		3,659,469	22,180,032	39,790,303

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	389,834,132	53,938,541	
3	Gas	141,409,318	-5,797,368	
4	Other	51,477,902	16,007,841	
5	TOTAL (Enter Total of lines 2 thru 4)	582,721,352	64,149,014	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	582,721,352	64,149,014	
10	Classification of TOTAL			
11	Federal Income Tax	568,018,213	62,428,794	
12	State Income Tax	14,703,139	1,720,220	
13	Local Income Tax			

NOTES

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						443,772,673	2
						135,611,950	3
						67,485,743	4
						646,870,366	5
							6
							7
							8
						646,870,366	9
							10
						630,447,007	11
						16,423,359	12
							13

NOTES (Continued)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric	17,343,593	-869,714	
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	17,343,593	-869,714	
10	Gas			
11	Gas	-708,828	-2,628,563	
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	-708,828	-2,628,563	
18	Other	208,219,022	7,992,949	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	224,853,787	4,494,672	
20	Classification of TOTAL			
21	Federal Income Tax	224,853,787	4,494,672	
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
			106,469			16,367,410	3
							4
							5
							6
							7
							8
			106,469			16,367,410	9
							10
			-50,645			-3,286,746	11
							12
							13
							14
							15
							16
			-50,645			-3,286,746	17
-5,173,655			-3,691,659			214,729,975	18
-5,173,655			-3,635,835			227,810,639	19
							20
-5,173,655			-3,635,835			227,810,639	21
							22
							23

NOTES (Continued)

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Idaho Investment Tax Credit (254005)	10,462,039			825,970	11,288,009
2	Oregon BETC Credit (254010)	831,138			268,734	1,099,872
3	Noxon, ITC (254025)	3,241,231	190	52,632		3,188,599
4	Community Solar ITC (254035)				190,418	190,418
5	Settled Int Rate Swaps (254090)	16,423,552	428	2,152,005		14,271,547
6	Unsettled Int Rate Swaps (254100)	460,316	176	437,629		22,687
7	FAS 109 Invest Credit (254180)	63,900	190	16,188		47,712
8	Nez Perce (254220)	638,348	557	22,008		616,340
9	Idaho Earnings Test (254229)	4,275,418	407	3,515,350		760,068
10	BPA Parallel Capacity (254331)	808,136	407	808,136		
11	BPA RES EXCH (254345)	1,659,457	407	1,230,833		428,624
12	Other Regulatory Liabilities				1,841,650	1,841,650
13	WA ERM	9,962,091		9,962,091	6,457,271	6,457,271
14	ID PCA				754,958	754,958
15	Roseburg/Medford	8,729				8,729
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
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36						
37						
38						
39						
40						
41	TOTAL	48,834,355		18,196,872	10,339,001	40,976,484

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ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	335,551,962	338,697,524
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	308,210,379	300,108,664
5	Large (or Ind.) (See Instr. 4)	111,769,969	110,774,727
6	(444) Public Street and Highway Lighting	7,276,497	7,549,449
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	1,190,013	1,163,952
10	TOTAL Sales to Ultimate Consumers	763,998,820	758,294,316
11	(447) Sales for Resale	133,316,869	150,887,383
12	TOTAL Sales of Electricity	897,315,689	909,181,699
13	(Less) (449.1) Provision for Rate Refunds	5,620,861	7,503,194
14	TOTAL Revenues Net of Prov. for Refunds	891,694,828	901,678,505
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	252,517	527,893
18	(453) Sales of Water and Water Power	407,336	475,000
19	(454) Rent from Electric Property	2,632,221	3,037,405
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	96,650,358	94,639,088
22	(456.1) Revenues from Transmission of Electricity of Others	14,502,801	14,745,982
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	114,445,233	113,425,368
27	TOTAL Electric Operating Revenues	1,006,140,061	1,015,103,873

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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,571,426	3,693,787	329,874	324,188	2
				3
3,196,583	3,189,422	41,710	40,988	4
1,811,996	1,868,012	1,364	1,385	5
23,304	25,116	551	531	6
				7
				8
12,345	12,585	115	103	9
8,615,654	8,788,922	373,614	367,195	10
3,326,381	4,050,611			11
11,942,035	12,839,533	373,614	367,195	12
				13
11,942,035	12,839,533	373,614	367,195	14

Line 12, column (b) includes \$ -13,175,657 of unbilled revenues.
Line 12, column (d) includes -194,333 MWH relating to unbilled revenues

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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RESIDENTIAL SALES (440)					
2	1 Residential Service	3,478,794	312,235,814	313,869	11,084	0.0898
3	2 Residential Service	487	28,695	30	16,233	0.0589
4	3 Residential Service					
5	12 Res. & Farm Gen. Service	81,406	11,231,423	14,147	5,754	0.1380
6	15 MOPS II Residential					
7	22 Res. & Farm Lg. Gen. Service	45,218	3,917,005	75	602,907	0.0866
8	30 Pumping-Special	2	232	1	2,000	0.1160
9	32 Res. & Farm Pumping Service	9,743	1,133,160	1,752	5,561	0.1163
10	48 Res. & Farm Area Lighting	4,289	1,075,719			0.2508
11	49 Area Lighting-High-Press.	242	76,718			0.3170
12	56 Centralia Refund					
13	95 Wind Power		147,714			
14	72 Residential Service					
15	73 Residential Service					
16	74 Residential Service					
17	76 Residential Service					
18	77 Residential Service					
19	58A Tax Adjustment		-30,325			
20	58 Tax Adjustment		9,313,223			
21	SubTotal	3,620,181	339,129,378	329,874	10,974	0.0937
22	Residential-Unbilled	-48,755	-3,577,416			0.0734
23	Total Residential Sales	3,571,426	335,551,962	329,874	10,827	0.0940
24						
25	COMMERCIAL SALES (442)					
26	2 General Service					
27	3 General Service					
28	11 General Service	875,090	98,857,673	37,577	23,288	0.1130
29	12 Res. & Farm Gen. Service					
30	16 MOPS II Commercial					
31	19 Contract-General Service					
32	21 Large General Service	1,882,291	166,968,084	2,948	638,498	0.0887
33	25 Extra Lg. Gen. Service	383,461	24,420,971	14	27,390,071	0.0637
34	28 Contract-Extra Large Serv					
35	31 Pumping Service	103,589	8,788,271	1,171	88,462	0.0848
36	47 Area Lighting-Sod. Vap	6,266	1,425,183			0.2274
37	49 Area Lighting-High-Press.	2,645	628,013			0.2374
38	56 Centralia Refune					
39	95 Wind Power		87,693			
40	74 Large General Service					
41	TOTAL Billed	12,136,368	910,491,346	373,614	32,484	0.0750
42	Total Unbilled Rev.(See Instr. 6)	-194,333	-13,175,657	0	0	0.0678
43	TOTAL	11,942,035	897,315,689	373,614	31,964	0.0751

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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	75 Large General Service					
2	76 Large General Service					
3	77 General Service					
4	58A Tax Adjustment		-39,239			
5	58 Tax Adjustment		11,203,493			
6	SubTotal	3,253,342	312,340,142	41,710	77,999	0.0960
7	Commercial-Unbilled	-56,759	-4,129,763			0.0728
8	Total Commercial	3,196,583	308,210,379	41,710	76,638	0.0964
9						
10	INDUSTRIAL SALES (442)					
11	2 General Service					
12	3 General Service					
13	8 Lg Gen Time of Use					
14	11 General Service	10,674	1,235,407	259	41,212	0.1157
15	12 Res. & Farm Gen. Service					
16	21 Large General Service	215,729	18,459,806	156	1,382,878	0.0856
17	25 Extra Lg. Gen. Service	1,568,445	87,453,608	19	82,549,737	0.0558
18	28 Contract - Extra Large Service					
19	29 Contract Lg. Gen. Service					
20	30 Pumping Service - Special	24,751	1,737,710	31	798,419	0.0702
21	31 Pumping Service	73,277	6,305,626	762	96,164	0.0861
22	32 Pumping Svc Res & Firm	5,530	484,730	137	40,365	0.0877
23	47 Area Lighting-Sod. Vap.	192	40,115			0.2089
24	49 Area Lighting - High-Press	70	15,508			0.2215
25	95 Wind Power		2,042			
26	48 Area Lighting-Sod. Vap.	1	233			0.2330
27	73 General Service					
28	74 Large General Service					
29	75 Large General Service					
30	76 Pumping Service					
31	77 General Service					
32	58A Tax Adjustment		-1,293			
33	58 Tax Adjustment		934,255			
34	SubTotal	1,898,669	116,667,747	1,364	1,391,986	0.0614
35	Industrial-Unbilled	-86,673	-4,897,778			0.0565
36	Total Industrial	1,811,996	111,769,969	1,364	1,328,443	0.0617
37						
38	STREET AND HWY LIGHTING (444)					
39	6 Mercury Vapor St. Ltg.					
40	7 HP Sodium Vap. St. Ltg.					
41	TOTAL Billed	12,136,368	910,491,346	373,614	32,484	0.0750
42	Total Unbilled Rev.(See Instr. 6)	-194,333	-13,175,657	0	0	0.0678
43	TOTAL	11,942,035	897,315,689	373,614	31,964	0.0751

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	2	255			0.1275
2	41 Co-Owned St. Lt. Service	225	45,240	15	15,000	0.2011
3	42 Co-Owned St. Lt. Service	21,507	7,145,489	425	50,605	0.3322
4	High-Press. Sod. Vap.					
5	43 Cust-Owned St. Lt. Energy	1	129	1	1,000	0.1290
6	and Maint. Service					
7	44 Cust-Owned St. Lt. Energy	646	99,030	30	21,533	0.1533
8	and Maint. Svce - High-Press					
9	Sodium Vapor					
10	45 Cust. Owned St. Lt. Energy Svc	778	55,260	16	48,625	0.0710
11	46 Cust. Owned St. Lt. Energy Svc	2,291	224,383	64	35,797	0.0979
12	58A Tax Adjustment		-824			
13	58 Tax Adjustment		278,235			
14	SubTotal	25,450	7,847,197	551	46,189	0.3083
15	Street & Hwy Lighting-Unbilled	-2,146	-570,700			0.2659
16	Total Street & Hwy Lighting	23,304	7,276,497	551	42,294	0.3122
17						
18	OTHER SALES TO PUBLIC					
19	(445)					
20	None					
21						
22	INTERDEPARTMENTAL SALES	12,345	1,190,013	115	107,348	0.0964
23	58 Tax Adjustment					
24	Total Interdepartmental	12,345	1,190,013	115	107,348	0.0964
25						
26	SALES FOR RESALE (447)	3,326,381	133,316,869			0.0401
27	61 Sales to Other Utilities (NDA)					
28						
29						
30	Total Sales for Resale	3,326,381	133,316,869			0.0401
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	12,136,368	910,491,346	373,614	32,484	0.0750
42	Total Unbilled Rev.(See Instr. 6)	-194,333	-13,175,657	0	0	0.0678
43	TOTAL	11,942,035	897,315,689	373,614	31,964	0.0751

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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4); and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23; The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
50		1,200		1,200	1
52,008		1,161,300		1,161,300	2
24,203		960,689		960,689	3
4,573		95,991		95,991	4
86,427		2,155,820		2,155,820	5
88		2,272		2,272	6
18		534		534	7
109,144		2,160,797		2,160,797	8
33,290		598,105		598,105	9
4,400		90,740		90,740	10
5		156		156	11
1,280		46,400		46,400	12
3,781		94,675		94,675	13
2,524		57,161		57,161	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CónocoPhillips	SF	Tariff 9			
2	Douglas County PUD No. 1	SF	Tariff 9			
3	EDF Trading North America, LLC	SF	Tariff 9			
4	Energy America, LLC	LF	Tariff 9			
5	Energy Keepers, Inc.	SF	Tariff 9			
6	Eugene Water & Electric Board	SF	Tariff 9			
7	Exelon Generation Company, LLC	SF	Tariff 9			
8	Grant County PUD No. 2	SF	Tariff 9			
9	Grant County PUD No. 2	LF	Tariff 12			
10	Grant County PUD No. 2	SF	Tariff 9			
11	Gridforce Energy Management, LLC	LF	Tariff 12			
12	Iberdrola Renewables, LLC	SF	Tariff 9			
13	Iberdrola Renewables, LLC	SF	Tariff 9			
14	Idaho Power Company	SF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
800		22,400		22,400	1
4,880		107,940		107,940	2
166,123		3,684,314		3,684,314	3
427,515		11,253,310		11,253,310	4
75		2,014		2,014	5
16,428		364,907		364,907	6
24,655		555,734		555,734	7
10,763		254,065		254,065	8
5		93		93	9
	3,170			3,170	10
52		1,079		1,079	11
364,763		7,707,319		7,707,319	12
	398,190			398,190	13
1,640		33,470		33,470	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Idaho Power Company	LF	Tariff 12			
2	Idaho Power Balancing	SF	Tariff 9			
3	J. Aron & Company	SF	Tariff 9			
4	JP Morgan Ventures Energy	SF	Tariff 9			
5	Kootenai Electric Cooperative	LF	Tariff 8			
6	Macquarie Energy, LLC	SF	Tariff 9			
7	Mizuho Securities USA, Inc.	SF	ISDA			
8	Modesto Irrigation District	SF	Tariff 9			
9	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
10	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
11	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
12	Morgan Stanley Capital Group, Inc.	SF	Tariff 9			
13	NaturEner Power Watch, LLC	SF	Tariff 9			
14	NaturEner Power Watch, LLC	LF	Tariff 12			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
21		536		536	1
79,353		2,133,750		2,133,750	2
400		17,000		17,000	3
16,814		320,965		320,965	4
1,520		36,593		36,593	5
103,034		2,222,352		2,222,352	6
			14,527,592	14,527,592	7
5,120		198,400		198,400	8
161,377		3,587,619		3,587,619	9
	275,940			275,940	10
	1,223,420			1,223,420	11
	182,847			182,847	12
6,249		137,502		137,502	13
45		881		881	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
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 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for Intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NaturEner Power Watch, LLC	SF	Tariff 9			
2	NaturEner Power Watch, LLC	SF	Tariff 9			
3	Nevada Power Company	SF	Tariff 9			
4	NorthWestern Energy LLC	SF	Tariff 9			
5	NorthWestern Energy LLC	LF	Tariff 12			
6	NorthWestern Energy LLC	LF	Tariff 9			
7	NorthWestern Energy LLC	SF	Tariff 10			
8	Okanogan County PUD	SF	Tariff 9			
9	PacifiCorp	SF	Tariff 9			
10	PacifiCorp	LF	Tariff 12			
11	PacifiCorp	LF	Tariff 9			
12	Peaker LLC	LF	Tariff 9			
13	Pend Oreille Public Utility District	IF	Tariff 9			
14	Pend Oreille Public Utility District	IF	Tariff 9			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
	175,200			175,200	1
	275,940			275,940	2
5,462		63,433		63,433	3
52,742		1,784,276		1,784,276	4
54		1,230		1,230	5
7,820		168,326		168,326	6
	392,022			392,022	7
18,996		597,427		597,427	8
158,946		3,941,860		3,941,860	9
220		4,702		4,702	10
4,977		107,116		107,116	11
	535,770			535,770	12
	538,480			538,480	13
14,725		326,535		326,535	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Pend Oreille Public Utility District	SF	Tariff 9			
2	Portland General Electric Company	SF	Tariff 9			
3	Portland General Electric Company	IF	Tariff 9			
4	Powerex	SF	Tariff 9			
5	Powerex	SF	Tariff 9			
6	Public Service Company of Colorado	SF	Tariff 9			
7	Puget Sound Energy	LF	Tariff 9			
8	Puget Sound Energy	SF	Tariff 9			
9	Puget Sound Energy	LF	Tariff 12			
10	Rainbow Energy Marketing	SF	Tariff 9			
11	Sacramento Municipal Utility District	SF	Tariff 9			
12	Sacramento Municipal Utility District	LF	Tariff 12			
13	Seattle City Light	SF	Tariff 9			
14	Seattle City Light	LF	Tariff 12			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
66,786		1,640,510		1,640,510	1
198,649		4,326,572		4,326,572	2
	13,325,000			13,325,000	3
207,349		3,673,697		3,673,697	4
	130			130	5
1,200		23,500		23,500	6
22,745		489,674		489,674	7
127,335		2,542,049		2,542,049	8
20		588		588	9
9,841		249,357		249,357	10
106,686		2,410,679		2,410,679	11
24		479		479	12
24,354		569,564		569,564	13
8		279		279	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			23,990,578	23,990,578	1
144,473		3,037,243		3,037,243	2
	6,160			6,160	3
37		693		693	4
12,341		349,703		349,703	5
200		4,300		4,300	6
	149,135			149,135	7
12,631		297,982		297,982	8
14,722		330,132		330,132	9
29		493		493	10
	13,388			13,388	11
73,423		1,622,519		1,622,519	12
17,768		382,558		382,558	13
26		728		728	14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	The Energy Authority	SF	Tariff 9			
2	TransAlta Energy Marketing	SF	Tariff 9			
3	Tri-State Generation & Transmission As	SF	Tariff 9			
4	Turlock Irrigation District	SF	Tariff 9			
5	WAPA - Western Area Power Admin	LF	Tariff 12			
6	IntraCompany Wheeling	LF				
7	IntraCompany Generation	LF				
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
28,570		633,025		633,025	1
279,398		6,010,732		6,010,732	2
					3
400		9,300		9,300	4
1		22		22	5
		-15,373,283	15,373,283		6
			1,634,541	1,634,541	7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	
3,326,381	17,494,792	60,296,083	55,525,994	133,316,869	

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 3 Column: b BPA Contract Terminates September 30, 2028.
Schedule Page: 310 Line No.: 4 Column: b BPA Contract Terminates January 1, 2036.
Schedule Page: 310 Line No.: 6 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310 Line No.: 7 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310 Line No.: 11 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.1 Line No.: 4 Column: b Energy America, LLC contract terminates 12/31/2019.
Schedule Page: 310.1 Line No.: 9 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.1 Line No.: 11 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.1 Line No.: 13 Column: b Capacity
Schedule Page: 310.2 Line No.: 1 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.2 Line No.: 5 Column: b Kootenai Contract Terminates March 31, 2019
Schedule Page: 310.2 Line No.: 7 Column: b SWAP
Schedule Page: 310.2 Line No.: 10 Column: b Capacity
Schedule Page: 310.2 Line No.: 11 Column: b Capacity
Schedule Page: 310.2 Line No.: 14 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.3 Line No.: 2 Column: b Capacity
Schedule Page: 310.3 Line No.: 5 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.3 Line No.: 6 Column: b NorthWestern Energy LLC sale expires October 31, 2018.
Schedule Page: 310.3 Line No.: 10 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.3 Line No.: 11 Column: b PacifiCorp sale terminates October 31, 2018.
Schedule Page: 310.3 Line No.: 12 Column: b Peaker, LLC capacity contract terminates December 31, 2016.
Schedule Page: 310.3 Line No.: 13 Column: b Contract expires 9/30/2017.
Schedule Page: 310.3 Line No.: 14 Column: b Contract expires 9/30/2017.
Schedule Page: 310.4 Line No.: 3 Column: b Contract Expires 12/31/2016.
Schedule Page: 310.4 Line No.: 7 Column: b Puget Sound Energy sale terminates October 31, 2018.
Schedule Page: 310.4 Line No.: 9 Column: b NWPP Reserve Sharing Sales
Schedule Page: 310.4 Line No.: 12 Column: b NWPP Reserve Sharing Sales

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 310.4 Line No.: 14 Column: b
NWPP Reserve Sharing Sales

Schedule Page: 310.5 Line No.: 1 Column: b
SWAP - Formerly Newedge USA, LLC

Schedule Page: 310.5 Line No.: 4 Column: b
NWPP Reserve Sharing Sales

Schedule Page: 310.5 Line No.: 7 Column: b
Sovereign Power contract terminates 9-30-2019

Schedule Page: 310.5 Line No.: 8 Column: b
Sovereign Power Contract terminates 9-30-2019

Schedule Page: 310.5 Line No.: 10 Column: b
NWPP Reserve Sharing Sales

Schedule Page: 310.5 Line No.: 11 Column: a
Name change effective 06/02/2015. Formerly PPL Energy Plus.

Schedule Page: 310.5 Line No.: 12 Column: a
Name change effective 06/02/2015. Formerly PPL Energy Plus.

Schedule Page: 310.5 Line No.: 13 Column: a
Name change effective 06/02/2015. Formerly PPL Montana.

Schedule Page: 310.5 Line No.: 13 Column: b
Sale terminates October 31, 2018.

Schedule Page: 310.6 Line No.: 5 Column: b
NWPP Reserve Sharing Sales

Schedule Page: 310.6 Line No.: 6 Column: a
Intracompany Wheeling

Schedule Page: 310.6 Line No.: 6 Column: b
IntraCompany Wheeling terminates 09/30/2023.

Schedule Page: 310.6 Line No.: 7 Column: a
IntraCompany Generation - Sale of Ancillary Services

Schedule Page: 310.6 Line No.: 7 Column: b
IntraCompany Generation - Sale of Ancillary Services.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	282,011	208,443
5	(501) Fuel	30,794,427	29,005,009
6	(502) Steam Expenses	5,199,150	3,835,814
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,228,906	984,464
10	(506) Miscellaneous Steam Power Expenses	2,967,067	2,295,553
11	(507) Rents	33,667	40,851
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	40,505,228	36,370,134
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	613,157	593,388
16	(511) Maintenance of Structures	758,347	795,357
17	(512) Maintenance of Boiler Plant	4,760,690	5,541,250
18	(513) Maintenance of Electric Plant	601,012	2,010,267
19	(514) Maintenance of Miscellaneous Steam Plant	954,982	2,739,562
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	7,688,188	11,679,824
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	48,193,416	48,049,958
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	2,107,646	2,273,416
45	(536) Water for Power	1,300,900	1,304,313
46	(537) Hydraulic Expenses	7,201,535	7,158,884
47	(538) Electric Expenses	6,559,863	6,065,458
48	(539) Miscellaneous Hydraulic Power Generation Expenses	876,509	665,656
49	(540) Rents	7,109,260	6,931,274
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	25,155,713	24,399,001
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	1,616,897	857,660
54	(542) Maintenance of Structures	326,758	891,640
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,375,773	1,291,737
56	(544) Maintenance of Electric Plant	2,663,275	2,817,753
57	(545) Maintenance of Miscellaneous Hydraulic Plant	696,377	683,027
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	6,679,080	6,541,817
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	31,834,793	30,940,818

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,179,973	1,416,384
63	(547) Fuel	91,777,298	89,150,873
64	(548) Generation Expenses	2,016,313	1,841,494
65	(549) Miscellaneous Other Power Generation Expenses	461,399	625,162
66	(550) Rents	-33,315	-37,276
67	TOTAL Operation (Enter Total of lines 62 thru 66)	95,401,668	92,996,637
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	625,187	1,113,316
70	(552) Maintenance of Structures	110,380	76,791
71	(553) Maintenance of Generating and Electric Plant	2,317,590	2,358,167
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	453,413	579,369
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	3,506,570	4,127,643
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	98,908,238	97,124,280
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	172,688,007	197,691,167
77	(556) System Control and Load Dispatching	1,049,171	978,453
78	(557) Other Expenses	84,496,416	87,372,432
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	258,233,594	286,042,052
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	437,170,041	462,157,108
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,119,618	2,248,616
84			
85	(561.1) Load Dispatch-Reliability	94,738	45,521
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,377,187	1,334,633
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,082,332	1,074,917
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	532,894	496,548
94	(563) Overhead Lines Expenses	458,587	537,485
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	17,389,891	18,896,022
97	(566) Miscellaneous Transmission Expenses	2,162,711	1,943,266
98	(567) Rents	153,599	154,350
99	TOTAL Operation (Enter Total of lines 83 thru 98)	25,371,557	26,731,358
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	808,914	802,377
102	(569) Maintenance of Structures	737,752	379,954
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,358,489	1,421,588
108	(571) Maintenance of Overhead Lines	1,147,565	1,733,944
109	(572) Maintenance of Underground Lines	9,887	-6,721
110	(573) Maintenance of Miscellaneous Transmission Plant	107,904	101,431
111	TOTAL Maintenance (Total of lines 101 thru 110)	4,170,511	4,432,573
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	29,542,068	31,163,931

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	4,112,229	3,207,049
135	(581) Load Dispatching		
136	(582) Station Expenses	742,050	598,094
137	(583) Overhead Line Expenses	1,999,534	2,304,774
138	(584) Underground Line Expenses	1,425,474	1,358,460
139	(585) Street Lighting and Signal System Expenses	12,587	62,128
140	(586) Meter Expenses	1,973,573	1,883,128
141	(587) Customer Installations Expenses	610,596	642,752
142	(588) Miscellaneous Expenses	7,334,740	7,507,882
143	(589) Rents	262,687	262,726
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,473,470	17,826,993
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	2,167,990	1,779,538
147	(591) Maintenance of Structures	388,297	296,322
148	(592) Maintenance of Station Equipment	1,079,662	857,682
149	(593) Maintenance of Overhead Lines	10,484,367	8,750,043
150	(594) Maintenance of Underground Lines	839,424	999,281
151	(595) Maintenance of Line Transformers	674,935	846,026
152	(596) Maintenance of Street Lighting and Signal Systems	692,950	714,295
153	(597) Maintenance of Meters	25,403	14,354
154	(598) Maintenance of Miscellaneous Distribution Plant	1,073,353	568,833
155	TOTAL Maintenance (Total of lines 146 thru 154)	17,426,381	14,826,374
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	35,899,851	32,653,367
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	356,243	323,796
160	(902) Meter Reading Expenses	3,082,621	2,844,990
161	(903) Customer Records and Collection Expenses	8,795,510	8,422,061
162	(904) Uncollectible Accounts	3,041,287	2,751,684
163	(905) Miscellaneous Customer Accounts Expenses	263,646	197,184
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	15,539,307	14,539,715

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	24,624,682	25,895,701
169	(909) Informational and Instructional Expenses	880,400	869,523
170	(910) Miscellaneous Customer Service and Informational Expenses	107,115	178,084
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	25,612,197	26,943,308
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	32,024,875	24,851,565
182	(921) Office Supplies and Expenses	4,229,702	4,477,202
183	(Less) (922) Administrative Expenses Transferred-Credit	118,479	135,133
184	(923) Outside Services Employed	9,631,716	11,883,975
185	(924) Property Insurance	1,313,970	1,367,671
186	(925) Injuries and Damages	3,473,339	3,666,296
187	(926) Employee Pensions and Benefits	1,594,960	2,096,877
188	(927) Franchise Requirements	3,927	3,775
189	(928) Regulatory Commission Expenses	6,138,496	6,081,192
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	2,207	274
192	(930.2) Miscellaneous General Expenses	3,633,056	3,222,988
193	(931) Rents	1,017,563	873,738
194	TOTAL Operation (Enter Total of lines 181 thru 193)	62,945,332	58,390,420
195	Maintenance		
196	(935) Maintenance of General Plant	10,677,749	9,552,147
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	73,623,081	67,942,567
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	617,386,545	635,399,996

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	ATCO Power Canada Ltd.	SF	WSPP			
2	BP Energy Company	SF	WSPP			
3	Black Hills Power, Inc.	SF	WSPP			
4	Bonneville Power Administration	LF	WNP#3 Agr.			
5	Bonneville Power Administration	SF	WSPP			
6	Bonneville Power Administration	LF	NWPP			
7	Bonneville Power Administration	LF	Tariff 8			
8	Bonneville Power Administration	OS	BPA OATT			
9	Bonneville Power Administration	LF	BPA OATT			
10	Calpine Energy Services LP	SF	WSPP			
11	Cargill Power Markets	SF	WSPP			
12	City of Spokane	LU	PURPA			
13	City of Spokane	IU	PURPA			
14	Chelan County PUD	IU	Rocky Reach			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
125				2,700		2,700	1
2,800				116,200		116,200	2
2,200				77,950		77,950	3
343,584				14,160,758		14,160,758	4
158,155				3,232,779		3,232,779	5
233				6,056		6,056	6
18,408				535,965		535,965	7
					61,661	61,661	8
2,080				48,577	166,877	215,454	9
22,664				726,300		726,300	10
17,408				527,608		527,608	11
45,476				2,293,742		2,293,742	12
110,119				5,003,151		5,003,151	13
-19,576							14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Chelan County PUD	SF	WSPP			
2	Chelan County PUD	LF	NWPP			
3	Chelan County PUD	IU	Chelan Sys			
4	Citigroup Energy	SF	WSPP			
5	Clark County PUD No. 1	SF	WSPP			
6	Clatskanie PUD	SF	WSPP			
7	Clearwater Paper Corporation	IU	PURPA			
8	Community Solar	LU	PURPA			
9	Douglas County PUD No. 1	LU	Wells			
10	Douglas County PUD No. 1	LU	Wells Settlement			
11	Douglas County PUD No. 1	IF	Wells			
12	Douglas County PUD No. 1	SF	WSPP			
13	Douglas County PUD No. 1	LF	NWPP			
14	Douglas County PUD No. 1	EX	305			
	Total					

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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
10,928				294,800		294,800	1
14				399		399	2
367,623			13,646,616			13,646,616	3
400				6,780		6,780	4
5,946				103,437		103,437	5
920				20,755		20,755	6
				550		550	7
				4,794		4,794	8
78,793				1,795,072		1,795,072	9
33,318				1,122,617		1,122,617	10
106,169			1,150,399			1,150,399	11
29,770				705,154		705,154	12
4				122		122	13
	75,036	75,036		1,056,000	-356	1,055,644	14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	EDF Trading No America	SF	WSPP			
2	Energy America, LLC	SF	WSPP			
3	Energy Keepers, Inc.	SF	WSPP			
4	Eugene Water & Electric Board	SF	WSPP			
5	Exelon Generation Company, LLC	SF	WSPP			
6	Ford Hydro Limited Partnership	LU	PURPA			
7	Grant County PUD No. 2	LU	Priest Rapids			
8	Grant County PUD No. 2	SF	WSPP			
9	Grant County PUD No. 2	LF	NWPP			
10	Grant County PUD No. 2	EX	FERC #104			
11	Grant County PUD No. 2	SF	WSPP			
12	Gridforce Energy Management, LLC	SF	NWPP			
13	Hydro Technology Systems	IU	PURPA			
14	Iberdrola Renewables LLC	SF	WSPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$ (j))	Energy Charges (\$ (k))	Other Charges (\$ (l))	Total (j+k+l) of Settlement (\$) (m)	
23,104				820,801		820,801	1
1,120				64,960		64,960	2
2,065				38,823		38,823	3
7,174				173,204		173,204	4
21,116				564,333		564,333	5
2,992				231,039		231,039	6
318,181				7,410,934		7,410,934	7
13,808				272,540		272,540	8
19				530		530	9
					-26,033	-26,033	10
			450			450	11
5				147		147	12
7,619				333,215		333,215	13
110,095				2,631,107		2,631,107	14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report Is:		Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Idaho County Power & Light	LU	PURPA			
2	Idaho Power Company	SF	WSPP			
3	Idaho Power Company - Balancing	SF	WSPP			
4	Inland Power & Light Company	RQ	208			
5	J. Aron & Company	SF	WSPP			
6	Jim White	LU	PURPA			
7	J P Morgan Ventures Energy LLC	SF	WSPP			
8	Kootenai Electric Cooperative	LF	Tariff 8			
9	Macquarie Energy LLC	SF	WSPP			
10	Mizuho Securities USA, Inc.	SF	ISDA			
11	Morgan Stanley Capital Group	SF	WSPP			
12	SG Americas Securities, LLC	SF	ISDA			
13	NextEra Energy Power Marketing LLC	SF	WSPP			
14	NorthWestern Energy LLC	SF	WSPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote...
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
3,175				162,116		162,116	1
71,080				1,175,778		1,175,778	2
1,700				53,400		53,400	3
93				6,491		6,491	4
800				20,200		20,200	5
1,009				100,917		100,917	6
4,000				73,220		73,220	7
1,584				38,320		38,320	8
45,716				1,438,569		1,438,569	9
					13,378,059	13,378,059	10
54,454				1,360,757		1,360,757	11
					22,007,926	22,007,926	12
2,040				35,223		35,223	13
51,014				963,784		963,784	14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NorthWestern Energy LLC	LF	NWPP			
2	Okanogan County PUD No. 1	SF	WSPP			
3	PacifiCorp	SF	WSPP			
4	PacifiCorp	LF	NWPP			
5	Palouse Wind LLC	LU	PPA			
6	Pend Oreille County PUD No. 1	SF	Pend O'			
7	Pend Oreille County PUD No. 1	IF	Pend O'			
8	Phillips Ranch	LU	PURPA			
9	Portland General Electric Company	EX	304			
10	Portland General Electric Company	EX	178			
11	Portland General Electric Company	SF	WSPP			
12	Portland General Electric Company	LF	NWPP			
13	Powerex Corp	SF	WSPP			
14	Public Service Company of Colorado	SF	WSPP			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$ (j))	Energy Charges (\$ (k))	Other Charges (\$ (l))	Total (j+k+l) of Settlement (\$) (m)	
28				795		795	1
10,165				189,949		189,949	2
46,813				969,924		969,924	3
52				1,422		1,422	4
293,563				16,759,512		16,759,512	5
268,168				5,463,600		5,463,600	6
14,769				318,190		318,190	7
53				2,613		2,613	8
	439,113	440,265					9
	9,742	9,948			-1,781	-1,781	10
8,732				191,662		191,662	11
43				1,212		1,212	12
137,333				4,637,372		4,637,372	13
400				8,500		8,500	14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Puget Sound Energy	SF	WSPP			
2	Puget Sound Energy	LF	NWPP			
3	Rainbow Energy Marketing Corp	SF	WSPP			
4	Rathdrum Power LLC	LF	Lancaster			
5	Sacramento Municipal Utility District	SF	WSPP			
6	Seattle City Light	SF	WSPP			
7	Seattle City Light	LF	NWPP			
8	Sheep Creek Hydro	LU	PURPA			
9	Shell Energy	SF	WSPP			
10	Snohomish County PUD No. 1	SF	WSPP			
11	Southern California Edison Company	SF	WSPP			
12	Sovereign Power	LF	Sovereign			
13	Spokane County	LU	PURPA			
14	Stimson Lumber	IU	PURPA			
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
59,285				1,523,185		1,523,185	1
49				1,376		1,376	2
3,957				71,652		71,652	3
1,525,436				25,994,755		25,994,755	4
400				7,500		7,500	5
33,970				810,920		810,920	6
22				608		608	7
8,426				342,229		342,229	8
72,873				1,749,085		1,749,085	9
59,523				1,082,205		1,082,205	10
3,450				47,250		47,250	11
7,760				163,163		163,163	12
919				55,501		55,501	13
29,412				1,367,174		1,367,174	14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Tacoma Power	SF	WSPP			
2	Tacoma Power	LF	NWPP			
3	Talen Energy Marketing	SF	WSPP			
4	Tenaska Power Services Company	SF	WSPP			
5	The Energy Authority	SF	WSPP			
6	TransAlta Energy Marketing	SF	WSPP			
7	IntraCompany Generation Services	OS	OATT			
8	Other - Inadvertent Interchange	EX				
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$ (j))	Energy Charges (\$ (k))	Other Charges (\$ (l))	Total (j+k+l) of Settlement (\$) (m)	
46,389				1,025,401		1,025,401	1
12				326		326	2
236,026				4,471,243		4,471,243	3
449				3,279		3,279	4
44,448				919,648		919,648	5
85,762				2,675,723		2,675,723	6
					1,634,541	1,634,541	7
		105					8
							9
							10
							11
							12
							13
							14
5,080,211	523,891	525,354	14,797,465	120,669,648	37,220,894	172,688,007	

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 4 Column: a BPA Contract Terminates June 30, 2019
Schedule Page: 326 Line No.: 6 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326 Line No.: 7 Column: a BPA Contract Terminates September 30, 2028
Schedule Page: 326 Line No.: 8 Column: a Ancillary Services - Spinning & Supplemental
Schedule Page: 326 Line No.: 9 Column: a BPA Contract Terminates January 01, 2036
Schedule Page: 326 Line No.: 9 Column: I Non Monetary
Schedule Page: 326.1 Line No.: 2 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.1 Line No.: 13 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.1 Line No.: 14 Column: I Non Monetary
Schedule Page: 326.2 Line No.: 9 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.2 Line No.: 10 Column: I Non Monetary
Schedule Page: 326.2 Line No.: 12 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.3 Line No.: 4 Column: a Service to Deer Lake from Inland Power and Light. No demand charges associated with the agreement.
Schedule Page: 326.3 Line No.: 8 Column: a Kootenai Contract Terminates March 31, 2019
Schedule Page: 326.3 Line No.: 10 Column: a Financial SWAP
Schedule Page: 326.3 Line No.: 12 Column: a Financial SWAP - Formerly known as Newedge USA, LLC
Schedule Page: 326.4 Line No.: 1 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.4 Line No.: 4 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.4 Line No.: 10 Column: I Non Monetary
Schedule Page: 326.4 Line No.: 12 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.5 Line No.: 2 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.5 Line No.: 7 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.5 Line No.: 12 Column: a Sovereign Contract Terminates September 30, 2019
Schedule Page: 326.6 Line No.: 2 Column: a Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
Schedule Page: 326.6 Line No.: 3 Column: a Formerly PPL Energy Plus
Schedule Page: 326.6 Line No.: 7 Column: a Ancillary Services

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PacifiCorp	PacifiCorp	PacifiCorp	LFP
2	Seattle City Light	Seattle City Light	Grant County PUD	LFP
3	Tacoma Power	Tacoma Power	Grant County PUD	LFP
4	Grant County PUD	Grant County PUD	Grant County PUD	OS
5	Spokane Tribe of Indians	Bonneville Power Administration	Spokane Tribe of Indians	LFP
6	East Greenacres Irrigation District	Bonneville Power Administration	East Greenacres Irrigation Distri	LFP
7	Consolidated Irrigation District	Bonneville Power Administration	Consolidated Irrigation District	LFP
8	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
9	City of Spokane	City of Spokane	Avista Corporation	OS
10	Stimpson	Plummer	Avista Corporation	OS
11	Hydro Tech Industries	Meyers Falls	Avista Corporation	OS
12	First Wind Energy Marketing	Palouse Wind	Avista Corporation	OS
13	Deep Creek Hydro	Deep Creek	Avista Corporation	OS
14	Bonneville Power Administration	Avista Corporation	Bonneville Power Administration	OS
15	Shell Energy North America (US) LP	Bonneville Power Administration	Idaho Power Company	SFP
16	Morgan Stanley Capital Group	Avista Corporation	Bonneville Power Administration	SFP
17	Morgan Stanley Capital Group	Avista Corporation	Idaho Power Company	SFP
18	Morgan Stanley Capital Group	Avista Corporation	Northwestern Montana	SFP
19	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	SFP
20	Morgan Stanley Capital Group	Bonneville Power Administration	Northwestern Montana	SFP
21	Morgan Stanley Capital Group	Northwestern Montana	Avista Corporation	SFP
22	Morgan Stanley Capital Group	Northwestern Montana	Bonneville Power Administration	SFP
23	Morgan Stanley Capital Group	Northwestern Montana	Chelan County PUD	SFP
24	Morgan Stanley Capital Group	Northwestern Montana	Idaho Power Company	SFP
25	Morgan Stanley Capital Group	Northwestern Montana	Grant County PUD	SFP
26	Morgan Stanley Capital Group	Northwestern Montana	Pacificorp	SFP
27	Morgan Stanley Capital Group	Northwestern Montana	Portland General Electric	SFP
28	Morgan Stanley Capital Group	Pacificorp	Idaho Power Company	SFP
29	Morgan Stanley Capital Group	Puget Sound Energy	Idaho Power Company	SFP
30	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	SFP
31	Morgan Stanley Capital Group	Grant County PUD	Northwestern Montana	SFP
32	Morgan Stanley Capital Group	Idaho Power Company	Northwestern Montana	SFP
33	Morgan Stanley Capital Group	Chelan County PUD	Idaho Power Company	SFP
34	Morgan Stanley Capital Group	Chelan County PUD	Northwestern Montana	SFP
	TOTAL			

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC No. 182	Dry Creek Walla Wall	Dry Gulch	20	54,907	54,907	1
FERC Trf No. 8	Chelan-Stratford 115	Stratford 115kV SS		242,714	242,714	2
FERC Trf No. 8	Chelan-Stratford 115	Stratford 115kV SS		242,699	242,699	3
FERC No. 104	Stratford Substation	Coulee Cy/Wilson Crk	25	93,834	93,834	4
FERC Trf No. 8	Westside	Little Falls	3	3,551	3,551	5
FERC Trf No. 8	Bell Substation	Post Falls	3	4,105	4,105	6
FERC Trf No. 8	Bell Substation	BKR/OPT/EFM/LIB	3	7,726	7,726	7
FERC Trf No. 8				1,826,188	1,826,188	8
FERC No. 155	Sunset-Westside 115k	Westside				9
FERC Trf No. 8	AVA Syst	AVA Syst				10
FERC Trf No. 8						11
FERC Trf No. 8						12
FERC Trf No. 8						13
FERC Trf No. 8						14
FERC Trf No. 8				12,537	12,537	15
FERC Trf No. 8				20	20	16
FERC Trf No. 8				260	260	17
FERC Trf No. 8				10	10	18
FERC Trf No. 8				44,676	44,676	19
FERC Trf No. 8				117	117	20
FERC Trf No. 8				35	35	21
FERC Trf No. 8				94,626	94,626	22
FERC Trf No. 8				3,016	3,016	23
FERC Trf No. 8				213,418	213,418	24
FERC Trf No. 8				16,405	16,405	25
FERC Trf No. 8				4,276	4,276	26
FERC Trf No. 8				1,072	1,072	27
FERC Trf No. 8				2,151	2,151	28
FERC Trf No. 8				1,212	1,212	29
FERC Trf No. 8				6,018	6,018	30
FERC Trf No. 8				312	312	31
FERC Trf No. 8				57	57	32
FERC Trf No. 8				40,039	40,039	33
FERC Trf No. 8				35,432	35,432	34
			57	3,275,367	3,275,367	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
245,458			245,458	1
145,032		37,116	182,148	2
216,000		37,116	253,116	3
		28,482	28,482	4
		33,612	33,612	5
15,529			15,529	6
38,837			38,837	7
7,737,824			7,737,824	8
		27,973	27,973	9
		9,480	9,480	10
		6,120	6,120	11
		200,000	200,000	12
		603	603	13
		3,192,000	3,192,000	14
49,842			49,842	15
118			118	16
1,109			1,109	17
50			50	18
183,970			183,970	19
617			617	20
139			139	21
481,419			481,419	22
12,298			12,298	23
962,255			962,255	24
74,511			74,511	25
17,990			17,990	26
5,323			5,323	27
8,069			8,069	28
4,854			4,854	29
25,429			25,429	30
1,556			1,556	31
335			335	32
162,980			162,980	33
180,202			180,202	34
12,548,555	0	3,588,790	16,137,345	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, QLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Morgan Stanley Capital Group	Portland General Electric	Idaho Power Company	SFP
2	Portland General Electric	Northwestern Montana	Bonneville Power Administration	SFP
3	Powerex	Bonneville Power Administration	Idaho Power Company	SFP
4	Powerex	Puget Sound Energy	Idaho Power Company	SFP
5	Powerex	Grant County PUD	Idaho Power Company	SFP
6	Powerex	Chelan County PUD	Idaho Power Company	SFP
7	Pacificorp	Pacificorp	Bonneville Power Administration	SFP
8	Pacificorp	Pacificorp	Idaho Power Company	SFP
9	Idaho Power Company LSE	Avista Corporation	Bonneville Power Administration	SFP
10	Idaho Power Company LSE	Avista Corporation	Idaho Power Company	SFP
11	Idaho Power Company LSE	Bonneville Power Administration	Idaho Power Company	SFP
12	Idaho Power Company LSE	Bonneville Power Administration	Northwestern Montana	SFP
13	Idaho Power Company LSE	Northwestern Montana	Idaho Power Company	SFP
14	Kootenai Electric	Avista Corporation	Idaho Power Company	SFP
15	Douglas County PUD	Bonneville Power Administration	Avista Corporation	SFP
16	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF
17	Shell Energy North America (US) LP	Bonneville Power Administration	Idaho Power Company	NF
18	Shell Energy North America (US) LP	Bonneville Power Administration	Northwestern Montana	NF
19	Shell Energy North America (US) LP	Northwestern Montana	Bonneville Power Administration	NF
20	Shell Energy North America (US) LP	Northwestern Montana	Idaho Power Company	NF
21	Shell Energy North America (US) LP	Northwestern Montana	Grant County PUD	NF
22	PPL Energy Plus	Northwestern Montana	Bonneville Power Administration	NF
23	PPL Energy Plus	Northwestern Montana	Idaho Power Company	NF
24	Morgan Stanley Capital Group	Avista Corporation	Chelan County PUD	NF
25	Morgan Stanley Capital Group	Avista Corporation	Idaho Power Company	NF
26	Morgan Stanley Capital Group	Bonneville Power Administration	Bonneville Power Administration	NF
27	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	NF
28	Morgan Stanley Capital Group	Bonneville Power Administration	Northwestern Montana	NF
29	Morgan Stanley Capital Group	Northwestern Montana	Bonneville Power Administration	NF
30	Morgan Stanley Capital Group	Northwestern Montana	Chelan County PUD	NF
31	Morgan Stanley Capital Group	Northwestern Montana	Idaho Power Company	NF
32	Morgan Stanley Capital Group	Northwestern Montana	Portland General Electric	NF
33	Morgan Stanley Capital Group	Northwestern Montana	Grant County PUD	NF
34	Morgan Stanley Capital Group	Northwestern Montana	Puget Sound Energy	NF
	TOTAL			

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Trf No. 8				40	40	1
FERC Trf No. 8				12,574	12,574	2
FERC Trf No. 8				10,909	10,909	3
FERC Trf No. 8				296	296	4
FERC Trf No. 8				205	205	5
FERC Trf No. 8				1,257	1,257	6
FERC Trf No. 8				1,727	1,727	7
FERC Trf No. 8				8,481	8,481	8
FERC Trf No. 8				10,776	10,776	9
FERC Trf No. 8				800	800	10
FERC Trf No. 8				136,566	136,566	11
FERC Trf No. 8				350	350	12
FERC Trf No. 8				750	750	13
FERC Trf No. 8			3	11,749	11,749	14
FERC Trf No. 8				1,866	1,866	15
FERC Trf No. 8				10,271	10,271	16
FERC Trf No. 8				1,004	1,004	17
FERC Trf No. 8				20	20	18
FERC Trf No. 8				139	139	19
FERC Trf No. 8				68	68	20
FERC Trf No. 8				157	157	21
FERC Trf No. 8				77	77	22
FERC Trf No. 8				1,178	1,178	23
FERC Trf No. 8				150	150	24
FERC Trf No. 8				549	549	25
FERC Trf No. 8				123	123	26
FERC Trf No. 8				5,095	5,095	27
FERC Trf No. 8				514	514	28
FERC Trf No. 8				17,204	17,204	29
FERC Trf No. 8				5,547	5,547	30
FERC Trf No. 8				7,157	7,157	31
FERC Trf No. 8				20	20	32
FERC Trf No. 8				5,634	5,634	33
FERC Trf No. 8				54	54	34
			57	3,275,367	3,275,367	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
188			188	1
64,610			64,610	2
43,750			43,750	3
1,197			1,197	4
829			829	5
5,082			5,082	6
35,147			35,147	7
128,685			128,685	8
60,104			60,104	9
3,920			3,920	10
732,895			732,895	11
2,025			2,025	12
3,669			3,669	13
72,000		16,092	88,092	14
9,692		196	9,888	15
66,020			66,020	16
6,105			6,105	17
201			201	18
951			951	19
426			426	20
983			983	21
462			462	22
6,797			6,797	23
1,026			1,026	24
3,349			3,349	25
966			966	26
32,409			32,409	27
3,266			3,266	28
110,451			110,451	29
36,120			36,120	30
47,035			47,035	31
134			134	32
36,807			36,807	33
351			351	34
12,548,555	0	3,588,790	16,137,345	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	NF
2	Morgan Stanley Capital Group	Grant County PUD	Northwestern Montana	NF
3	Morgan Stanley Capital Group	Idaho Power Company	Bonneville Power Administration	NF
4	Morgan Stanley Capital Group	Chelan County PUD	Idaho Power Company	NF
5	Morgan Stanley Capital Group	Chelan County PUD	Northwestern Montana	NF
6	Northwestern Energy	Northwestern Montana	Bonneville Power Administration	NF
7	Northwestern Energy	Northwestern Montana	Idaho Power Company	NF
8	Portland General Electric	Northwestern Montana	Bonneville Power Administration	NF
9	Portland General Electric	Northwestern Montana	Portland General Electric	NF
10	Iberdrola Renewables, LLC	Bonneville Power Administration	Idaho Power Company	NF
11	Puget Sound Energy	Bonneville Power Administration	Northwestern Montana	NF
12	Puget Sound Energy	Northwestern Montana	Bonneville Power Administration	NF
13	Powerex	Bonneville Power Administration	Idaho Power Company	NF
14	Powerex	Northwestern Montana	Bonneville Power Administration	NF
15	Powerex	Northwestern Montana	Puget Sound Energy	NF
16	Powerex	Grant County PUD	Idaho Power Company	NF
17	Powerex	Chelan County PUD	Idaho Power Company	NF
18	Transalta Energy Marketing	Bonneville Power Administration	Idaho Power Company	NF
19	The Energy Authority	Northwestern Montana	Bonneville Power Administration	NF
20	Pacificorp	Pacificorp	Bonneville Power Administration	NF
21	Pacificorp	Pacificorp	Idaho Power Company	NF
22	Pacificorp	Idaho Power Company	Bonneville Power Administration	NF
23	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF
24	Idaho Power Company LSE	Bonneville Power Administration	Idaho Power Company	NF
25	Idaho Power Company LSE	Northwestern Montana	Idaho Power Company	NF
26	Idaho Power Company LSE	Pacificorp	Idaho Power Company	NF
27	Seattle City Light	Avista Corporation	Grant County PUD	NF
28	Tacoma Power	Avista Corporation	Grant County PUD	NF
29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
FERC Trf No. 8				834	834	1
FERC Trf No. 8				148	148	2
FERC Trf No. 8				38	38	3
FERC Trf No. 8				484	484	4
FERC Trf No. 8				259	259	5
FERC Trf No. 8				404	404	6
FERC Trf No. 8				400	400	7
FERC Trf No. 8				2,460	2,460	8
FERC Trf No. 8				154	154	9
FERC Trf No. 8				1,802	1,802	10
FERC Trf No. 8						11
FERC Trf No. 8						12
FERC Trf No. 8				10,568	10,568	13
FERC Trf No. 8				76	76	14
FERC Trf No. 8				65	65	15
FERC Trf No. 8				354	354	16
FERC Trf No. 8				61	61	17
FERC Trf No. 8				50	50	18
FERC Trf No. 8				25	25	19
FERC Trf No. 8				2,027	2,027	20
FERC Trf No. 8				2,578	2,578	21
FERC Trf No. 8				1,637	1,637	22
FERC Trf No. 8				12,564	12,564	23
FERC Trf No. 8				32,068	32,068	24
FERC Trf No. 8				300	300	25
FERC Trf No. 8				1,291	1,291	26
FERC Trf No. 8						27
FERC Trf No. 8						28
						29
						30
						31
						32
						33
						34
			57	3,275,367	3,275,367	

Name of Respondent: Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
5,057			5,057	1
952			952	2
266			266	3
3,120			3,120	4
1,639			1,639	5
3,075			3,075	6
2,308			2,308	7
14,194			14,194	8
889			889	9
10,911			10,911	10
6			6	11
2,020			2,020	12
66,527			66,527	13
461			461	14
381			381	15
3,011			3,011	16
511			511	17
289			289	18
144			144	19
17,068			17,068	20
16,963			16,963	21
12,481			12,481	22
79,447			79,447	23
205,105			205,105	24
1,731			1,731	25
7,785			7,785	26
1,408			1,408	27
1,408			1,408	28
				29
				30
				31
				32
				33
				34
12,548,555	0	3,588,790	16,137,345	

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 2 Column: m Use of facilities.
Schedule Page: 328 Line No.: 3 Column: m Use of facilities.
Schedule Page: 328 Line No.: 4 Column: m Use of facilities.
Schedule Page: 328 Line No.: 5 Column: m Long term firm transmission and ancillary services.
Schedule Page: 328 Line No.: 9 Column: m Use of facilities.
Schedule Page: 328 Line No.: 10 Column: m Use of facilities.
Schedule Page: 328 Line No.: 11 Column: m Use of facilities.
Schedule Page: 328 Line No.: 12 Column: m Deferral fee for long term firm service agreement.
Schedule Page: 328 Line No.: 13 Column: m Use of facilities.
Schedule Page: 328 Line No.: 14 Column: m Parallel Capacity Support Agreement
Schedule Page: 328.1 Line No.: 14 Column: m Ancillary services.
Schedule Page: 328.1 Line No.: 15 Column: m Regulation frequency and response charge.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Admin	LFP			1,497,581			1,497,581
2	Bonneville Power Admin	LFP			10,294,816		1,863,639	12,158,455
3	Bonneville Power Admin	LFP			901,424			901,424
4	Bonneville Power Admin	OS					24,360	24,360
5	Bonneville Power Admin	FNS			1,149,919		203,827	1,353,746
6	Bonneville Power Admin	NF	2,180	2,180		10,900		10,900
7	Benton County PUD No. 1	NF	30	30		30		30
8	Grays Harbor County PUD	NF	20	20		20		20
9	Klickitat PUD	NF	35	35		44		44
10	Kootenai Electric Coop	LFP			45,222			45,222
11	Northern Lights	LFP			134,614			134,614
12	NorthWestern Energy	SFP			264,763		23,252	288,015
13	NorthWestern Energy	NF	45,024	45,024		194,954		194,954
14	Portland General Elec	LFP			628,000		14,989	642,989
15	Portland General Elec	NF	1,887	1,887		2,685		2,685
16	Seattle City Light	NF	16,791	16,791		19,301		19,301
	TOTAL		116,630	116,630	14,916,339	343,485	2,130,067	17,389,891

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Snohomish County PUD	NF	6,376	6,376		8,930		8,930
2	Talen Energy Marketing	NF	44,287	44,287		106,621		106,621
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		116,630	116,630	14,916,339	343,485	2,130,067	17,389,891

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 2 Column: g

Ancillary Services

Schedule Page: 332 Line No.: 4 Column: g

Use of Facilities

Schedule Page: 332 Line No.: 5 Column: g

Ancillary Services

Schedule Page: 332 Line No.: 12 Column: g

Ancillary Services

Schedule Page: 332 Line No.: 14 Column: g

Ancillary Services

Schedule Page: 332.1 Line No.: 2 Column: a

Formerly PPL Energy Plus, LLC. Name changed 06/02/2015.

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	553,624
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	359,013
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	674,874
6	Community Relations	115,432
7	Director Fees and expenses	998,347
8	Educational & Informational expenses	22,744
9	Rating agency fees	173,144
10	Aircraft operations and fees	243,401
11	Other Misc general expenses >5000	492,477
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
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40		
41		
42		
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44		
45		
46	TOTAL	3,633,056

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,658,971		2,658,971
2	Steam Production Plant	7,814,106				7,814,106
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	8,819,905				8,819,905
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	9,409,884		2,450,031		11,859,915
7	Transmission Plant	11,040,923				11,040,923
8	Distribution Plant	40,699,644				40,699,644
9	Regional Transmission and Market Operation					
10	General Plant	4,089,389				4,089,389
11	Common Plant-Electric	14,021,279		11,410,995		25,432,274
12	TOTAL	95,895,130		16,519,997		112,415,127

B. Basis for Amortization Charges

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PLANT						
13	Colstrip No. 3						
14	311	51,651	70.00	-10.00	1.56	S1.5	22.10
15	312	76,665	60.00	-10.00	1.93	R1	21.50
16	313	3					
17	314	26,840	40.00	-5.00	2.79	R0.5	19.40
18	315	9,541	50.00		1.73	R3	21.00
19	316	9,915	53.00		1.46	R2	20.90
20	Subtotal	174,615					
21							
22	Colstrip No. 4						
23	311	51,592	70.00	-10.00	1.68	S1.5	23.90
24	312	52,347	60.00	-10.00	2.20	R1	23.30
25	313	3					
26	314	13,519	40.00	-5.00	2.88	R0.5	20.90
27	315	6,673	50.00		1.88	R3	22.90
28	316	4,600	53.00		1.62	R2	22.70
29	Subtotal	128,734					
30							
31	Kettle Falls					0	
32	310	148			1.45	SQ	18.00
33	311	28,064	70.00	-10.00	1.51	S1.5	17.10
34	312	44,807	60.00	-10.00	1.93	R1	16.70
35	314	14,085	40.00	-5.00	2.12	R0.5	14.90
36	315	10,809	50.00		1.56	R3	16.40
37	316	2,601	53.00		1.74	R2	16.80
38	Subtotal	100,514					
39							
40	HYDRO PLANT						
41	Cabinet Gorge						
42	330	8,233	100.00		2.00	R4	43.20
43	331	12,662	110.00	-20.00	1.50	R2	51.50
44	332	46,720	100.00		1.13	R1	47.70
45	333	37,880	65.00	-10.00	2.04	R1.5	43.90
46	334	6,020	38.00	-5.00	2.97	R2.5	19.70
47	335	4,646	65.00		0.38	R1.5	49.90
48	336	1,269	55.00		1.96	S2	19.00
49	Subtotal	117,430					
50							

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Noxon Rapids						
13	330	30,477	100.00		1.80	R4	48.80
14	331	18,645	110.00	-20.00	1.48	R2	58.40
15	332	34,461	100.00		1.12	R1	52.60
16	333	88,377	65.00	-10.00	1.98	R1.5	47.50
17	334	14,907	38.00	-5.00	2.79	R2.5	29.50
18	335	3,461	65.00		0.80	R1.5	53.60
19	336	247	55.00		1.89	S2	32.00
20	Subtotal	190,575					
21							
22	Post Falls						
23	330	2,908	75.00		2.81	R3	25.20
24	331	1,956	110.00	-20.00	2.09	R2	45.60
25	332	12,788	100.00		1.71	R1	44.70
26	333	2,234	65.00	-10.00	2.42	R1.5	29.60
27	334	718	38.00	-5.00	2.78	R2.5	18.20
28	335	223	65.00		1.15	R1.5	42.10
29	Subtotal	20,827					
30							
31	Long Lake						
32	330	418	75.00		4.42	R3	11.00
33	331	5,268	110.00	-20.00	1.99	R2	38.90
34	332	18,742	100.00		1.65	R1	40.00
35	333	8,824	65.00	-10.00	2.46	R1.5	33.30
36	334	3,002	38.00	-5.00	2.63	R2.5	22.50
37	335	542	65.00		1.22	R1.5	39.40
38	Subtotal	36,796					
39							
40	Little Falls						
41	330	4,217	100.00		3.35	R4	24.40
42	331	1,943	110.00	-20.00	1.94	R2	42.30
43	332	5,065	100.00		1.72	R1	43.60
44	333	3,881	65.00	-10.00	2.40	R1.5	33.60
45	334	8,648	38.00	-5.00	2.74	R2.5	22.20
46	335	238	65.00		0.69	R1.5	40.60
47	Subtotal	23,992					
48							
49	Upper Falls						
50	330	64	100.00		3.66	R4	22.20

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	331	976	110.00	-20.00	1.77	R2	41.40
13	332	7,678	100.00		1.85	R1	45.20
14	333	1,186	65.00	-10.00	2.53	R1.5	30.00
15	334	4,269	38.00	-5.00	2.81	R2.5	35.10
16	335	107	65.00		1.05	R1.5	41.20
17	336	490	55.00		1.94	S2	26.20
18	Subtotal	14,770					
19							
20	Nine Mile						
21	330	11	100.00		2.48	R4	35.90
22	331	8,276	110.00	-20.00	1.98	R2	46.50
23	332	18,407	100.00		1.83	R1	45.10
24	333	14,415	65.00	-10.00	2.17	R1.5	40.30
25	334	3,339	38.00	-5.00	2.80	R2.5	22.50
26	335	276	65.00		0.88	R1.5	41.20
27	336	625	55.00		1.93	S2	36.20
28	Subtotal	45,349					
29							
30	Monroe Street						
31	331	11,979	110.00	-20.00	1.71	R2	56.90
32	332	9,978	100.00		1.39	R1	53.20
33	333	11,031	65.00	-10.00	1.95	R1.5	45.50
34	334	1,683	38.00	-5.00	2.82	R2.5	23.40
35	335	34	65.00		1.19	R1.5	48.30
36	336	50	55.00		1.86	S2	36.60
37	Subtotal	34,755					
38							
39	OTHER PRODUCTION						
40	Northeast Turbine						
41	341	744	55.00		1.64	S4	8.00
42	342	31	55.00	-10.00	2.93	R3	8.00
43	343	9,059	55.00		0.81	S2.5	8.00
44	344	2,609	45.00		2.50	R1	7.40
45	345	1,237	20.00	-5.00	12.49	S2	7.90
46	346	406	35.00		2.51	R3	7.80
47	Subtotal	14,086					
48							
49	Rathdrum Turbine						
50	341	3,442	55.00		3.12	S4	24.00

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	342	1,696	55.00	-10.00	3.57	R3	23.50
13	343	5,722	55.00		2.77	S2.5	23.50
14	344	48,853	45.00		3.77	R1	21.60
15	345	2,995	20.00	-5.00	5.89	S2	15.20
16	346	347	35.00		2.51	R3	7.80
17	Subtotal	63,055					
18							
19	Kettle Falls CT						
20	342	89	55.00	-10.00	3.66	R3	17.70
21	343	9,071	55.00		3.24	S2.5	17.80
22	344	4	45.00		4.09	R1	16.60
23	345	14	20.00	-5.00	6.68	S2	11.40
24	Subtotal	9,178					
25							
26	Boulder Park						
27	341	1,205	55.00		2.54	S4	31.90
28	342	116	55.00	-10.00	2.62	R3	30.40
29	343	57	55.00		2.52	S2.5	30.90
30	344	30,611	45.00		2.94	R1	26.90
31	345	646	20.00	-5.00	6.03	S2	14.30
32	346	48	35.00		2.87	R3	26.20
33	Subtotal	32,683					
34							
35	Coyote Springs 2						
36	341	11,402	55.00		2.34	S4	32.80
37	342	19,304	55.00	-10.00	2.72	R3	31.40
38	344	125,800	45.00		3.00	R1	27.90
39	345	15,855	20.00	-5.00	6.14	S2	13.40
40	346	975	35.00		2.95	R3	27.40
41	Subtotal	173,336					
42							
43	Solar Power	1,128	25.00		5.30	S2.5	17.90
44	Subtotal	1,128					
45							
46	Lancaster						
47	342	141	55.00	-10.00	3.67	R3	29.40
48	344	209	45.00		3.70	R1	26.60
49	Subtotal	350					
50							

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	TRANSMISSION PLANT						
13	350	18,045	75.00		1.30	R4	56.80
14	352	20,538	60.00	-5.00	1.65	S2	48.00
15	353	243,040	45.00	-10.00	2.33	R2.5	33.10
16	354	17,173	70.00	-15.00	1.80	R4	41.00
17	355	198,418	65.00	-15.00	1.38	R2.5	54.70
18	356	131,685	65.00	-10.00	1.59	R2.5	50.20
19	357	2,987	60.00		1.64	R4	51.70
20	358	2,342	50.00		2.02	S2	35.40
21	359	1,967	65.00		1.66	R4	39.70
22	362						
23	Subtotal	636,195					
24							
25	DISTRIBUTION PLANT						
26	360	2,491	75.00		1.34	R4	74.40
27	361	20,388	60.00	-10.00	1.62	R2.5	47.30
28	362	124,857	45.00		1.97	R1.5	34.20
29	363	2,354					
30	364	338,515	55.00	-25.00	2.31	R2.5	41.10
31	365	213,577	50.00	-20.00	2.82	R3	32.70
32	366	98,828	50.00	-25.00	2.71	S2	37.60
33	367	173,963	28.00	-20.00	5.63	S2	16.80
34	368	234,114	44.00	-5.00	2.11	R2	33.00
35	369	151,462	55.00	-40.00	2.70	R4	37.55
36	370 - AN	157	15.00		7.65	S2.5	12.50
37	370.2 - ID	22,278	15.00		7.65	S2.5	12.50
38	370.3 - WA	27,069	35.00		3.39	S0.5	23.60
39	373	18,541	35.00	-25.00	1.91	R2.5	26.45
40	373.4	26,186	35.00	-25.00	3.48	R2.5	26.80
41	373.5	4,651					
42	Subtotal	1,459,431					
43							
44	GENERAL PLANT						
45	390.1	7,029	48.00	-5.00	1.67	S2	39.00
46	391.1	9,191	5.00		21.28	SQ	3.30
47	393	401	25.00		4.58	SQ	19.40
48	394	3,725	20.00		4.78	SQ	10.20
49	395	582	15.00		13.73	SQ	4.00
50	397	61,110	15.00		2.81	SQ	11.70

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	398	81	10.00		13.31	SQ	7.00
13	Subtotal	82,119					
14							
15	MISC POWER						
16	392	5,453	15.00	20.00	1.83	L2.5	13.70
17	396	2,992	16.00	5.00	5.79	S0.5	11.80
18	Subtotal	8,445					
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29	TOTAL COMPANY	3,368,363					
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REGULATORY COMMISSION EXPENSES

- Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
- Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission				
2	Charges include annual fee and license fees				
3	for the Spokane River Project, the Cabinet				
4	Gorge Project and the Noxon Rapids Project.	2,210,963	86,315	2,297,278	
5					
6					
7					
8					
9	Washington Utilities and Transportation				
10	Commission: includes annual fee and various				
11	other electric dockets	1,025,044	1,182,202	2,207,246	
12					
13	Includes annual fee and various other natural				
14	gas dockets	328,989	302,117	631,106	
15					
16	Idaho Public Utilities Commission				
17	Includes annual fee and various other electric				
18	dockets	619,966	259,840	879,806	
19					
20	Includes annual fee and various other natural				
21	gas dockets	177,604	88,152	265,756	
22					
23	Public Utility Commission of Oregon				
24	Includes annual fees and various other natural				
25	gas dockets	598,978	684,324	1,283,302	
26					
27	Not directly assigned electric		754,166	754,166	
28	Not directly assigned natural gas		301,317	301,317	
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	4,961,544	3,658,433	8,619,977	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
Electric	928	2,297,278					4
							5
							6
							7
							8
							9
							10
Electric	928	2,207,246					11
							12
							13
Gas	928	631,106					14
							15
							16
							17
Electric	928	879,806					18
							19
							20
Gas	928	265,756					21
							22
							23
							24
Gas	928	1,283,302					25
							26
Electric	928	754,166					27
Gas	928	301,317					28
							29
							30
							31
							32
							33
							34
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		8,619,977					46

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

- Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
- Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

(2) Transmission

a. Overhead

b. Underground

(3) Distribution

(4) Regional Transmission and Market Operation

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$50,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A 3 Electric - Distribution	Smart Grid Demonstration Grant (Meters) and Battery Storage
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
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14		
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
907,823	1,094,930	107	2,002,753		1
1,785		108	1,785		2
	-1,577	580	-1,577		3
902	10,240	584	11,142		4
	1	585	1		5
-1,950	-21,565	587	-23,515		6
	-78,937	588	-78,937		7
2,112	-10,248	920	-8,136		8
822	61,508	921	62,330		9
	22,462	923	22,462		10
	64,180	935	64,180		11
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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,679,266		
4	Transmission	2,940,353		
5	Regional Market			
6	Distribution	8,288,339		
7	Customer Accounts	7,465,204		
8	Customer Service and Informational	739,691		
9	Sales			
10	Administrative and General	17,886,460		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	47,999,313		
12	Maintenance			
13	Production	3,327,489		
14	Transmission	1,267,086		
15	Regional Market			
16	Distribution	5,715,670		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	10,310,245		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	14,006,755		
21	Transmission (Enter Total of lines 4 and 14)	4,207,439		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	14,004,009		
24	Customer Accounts (Transcribe from line 7)	7,465,204		
25	Customer Service and Informational (Transcribe from line 8)	739,691		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	17,886,460		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	58,309,558	15,660,180	73,969,738
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	798,995		
34	Storage, LNG Terminaling and Processing	6,496		
35	Transmission			
36	Distribution	5,089,107		
37	Customer Accounts	2,912,246		
38	Customer Service and Informational	334,840		
39	Sales			
40	Administrative and General	6,856,322		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	15,998,006		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	1,142,631		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution	3,333,267		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	4,475,898		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32, 54)			
54	Other Gas Supply (Enter Total of lines 33 and 45)	798,995		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru 56)	6,496		
56	Transmission (Lines 35 and 47)	1,142,631		
57	Distribution (Lines 36 and 48)	8,422,374		
58	Customer Accounts (Line 37)	2,912,246		
59	Customer Service and Informational (Line 38)	334,840		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	6,856,322		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	20,473,904	5,526,662	26,000,566
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	78,783,462	21,186,842	99,970,304
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	41,185,936	15,544,342	56,730,278
69	Gas Plant	8,341,583	4,768,956	13,110,539
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	49,527,519	20,313,298	69,840,817
72	Plant Removal (By Utility Departments)			
73	Electric Plant	1,974,884	520,972	2,495,856
74	Gas Plant	117,086	30,887	147,973
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,091,970	551,859	2,643,829
77	Other Accounts (Specify, provide details in footnote):	45,518,991	-42,052,019	3,466,972
78				
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93				
94				
95	TOTAL Other Accounts	45,518,991	-42,052,019	3,466,972
96	TOTAL SALARIES AND WAGES	175,921,942	-20	175,921,922

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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FOOTNOTE DATA

Schedule Page: 354 Line No.: 78 Column: a

Other Accounts (Specify):			
Stores Expense (163)	2,195,926	(2,195,926)	0
Preliminary Survey and Investigation (183)	13,527		13,527
Small Tool Expense (184)	5,455,934	(5,455,934)	0
Miscellaneous Deferred Debits (186)	-133,368		(133,368)
Non-operating Expenses (417)	794,429		794,429
Retirement Bonus/SERP/HRA Settlement Activities (426)	56,321		56,321
	817,562		817,562
Employee Incentive Plan (232380)	15,066,609	(15,066,609)	0
DSM Tarrif Rider and Payroll Equalization Liability (242600, 242700)	21,106,603	(19,333,550)	1,773,053
Incentive / Stock Compensation (238000)	145,448		145,448
			0

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

1 & 2. Common Plant in service and accumulated provision for depreciation

Acct. No.	Description	
303	Intangible	161,922,479
389	Land and Land Rights	11,878,408
390	Structures and Improvements	114,103,780
391	Office Furniture and Equipment	64,856,937
392	Transportation Equipment	11,626,030
393	Stores Equipment	3,619,974
394	Tools, Shop & Garage Equipment	12,637,264
395	Laboratory Equipment	402,764
396	Power Operated Equipment	2,077,069
397	Communications Equipment	46,824,705
398	Miscellaneous Equipment	441,025
399	Asset Retirement Cost	0
	Total Common Plant	430,390,435
	Const. Work in Progress	24,517,878
	Total Utility Plant	454,908,313
	Acc. Prov. for Dep. & Amort.	98,281,050
	Net Utility Plant	356,627,263

3. Common Expenses allocated to Electric and Gas departments:

Acct. No.	Description	Total	Allocation to Electric Dept	Allocated to Gas Dept	Basis of Allocation
901	Cust acct/collect supervision	667,208	356,243	310,965	#of cust @ yr end
902	Meter reading expenses	4,992,196	3,071,299	1,920,897	#of cust @ yr end
903	Cust rec and collection expenses	15,994,005	8,632,397	7,361,607	#of cust @ yr end
903.90-99A/R	misc fees	0	0	0	net direct plant
904	Uncollectible accounts	5,749,995	3,041,287	2,708,708	#of cust @ yr end
905	Misc cust acct expenses	498,461	263,646	234,815	#of cust @ yr end
907	Cust svce & Info exp supervision	0	0	0	#of cust @ yr end

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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

908	Cust assistance expenses	1,112,613	684,502	428,111	#of cust @ yr end
909	Info & instruct expenses	1,403,010	863,160	539,850	#of cust @ yr end
910	Misc cust serv & info expenses	202,517	107,115	95,402	#of cust @ yr end
911	Sales expense -supervision	0	0	0	#of cust @ yr end
912	Demo & selling expenses	0	0	0	#of cust @ yr end
913	Advertising expenses	0	0	0	#of cust @ yr end
916	Misc sales expenses	0	0	0	#of cust @ yr end
920	Admin & gen salaries	42,010,896	30,225,271	11,785,625	four factor
921	Office supplies expenses	5,637,189	4,039,061	1,598,129	four factor
922	Admin expenses tranf-credit	0	0	0	four factor
923	Outside services employed	12,755,249	9,134,772	3,620,477	four factor
924	Property insurance	1,605,572	1,148,738	456,833	four factor
925	Injuries and damages	6,277,072	4,608,044	1,669,028	four factor
926	Employee pensions & benefits	67,803,755	48,535,786	19,267,969	four factor
927	Franchise requirement	0	0	0	four factor
928	Regulatory commission expenses	2,341,516	1,768,119	573,397	four factor
929	Duplicate charges-credit	0	0	0	four factor
930.1	General advertising expenses	3,084	2,207	878	four factor
930.2	Misc general expenses	3,962,261	2,871,244	1,091,017	four factor
931	Rents	1,285,637	939,160	346,477	four factor
935	Maint of general plant	12,542,544	9,104,645	3,437,899	four factor
403	Depreciation	19,475,518	14,021,279	5,454,239	four factor
404	Amort of LTD term plant	15,944,715	11,410,995	4,533,720	four factor

Note 1: The four factor allocator is made up of 25 percent each of customer counts, direct labor, direct O&M & Net direct plant

4. Letters of approval received from staffs of State Regulatory Commissions in 1993

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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Usage - Related Billing Determinant		
					Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	644	MW	200,992			
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response	56,765	MW/h	6,812	73,566	MW	657,679
4	Energy Imbalance				572	MW	2,282,284
5	Operating Reserve - Spinning	1,388	MW/h	29,206	84,473	MW/h	1,287,759
6	Operating Reserve - Supplement	1,433	MW/h	29,656	37,161	MW/h	764,902
7	Other	1,312,332	MW	11,732,252	1,312,332	MW	11,732,252
8	Total (Lines 1 thru 7)	1,372,562		11,998,918	1,508,104		16,724,876

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FOOTNOTE DATA			

Schedule Page: 398 Line No.: 7 Column: b

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

Schedule Page: 398 Line No.: 7 Column: d

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

Schedule Page: 398 Line No.: 7 Column: e

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

Schedule Page: 398 Line No.: 7 Column: g

Interdepartmental frequency and regulation and spinning and non-spinning reserve service for Native Load.

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	2,133	22	800	1,367	293	162	21	311	3
2	February	2,268	17	800	1,413	273	162	22	420	258
3	March	2,162	3	800	1,282	288	162	19	430	208
4	Total for Quarter 1				4,062	854	486	62	1,161	469
5	April	2,054	1	800	1,158	237	176	14	484	25
6	May	1,932	27	1600	1,226	193	180	24	333	571
7	June	2,466	30	1700	1,585	297	180	37	404	62
8	Total for Quarter 2				3,969	727	536	75	1,221	658
9	July	2,411	2	1700	1,594	303	176	33	339	26
10	August	2,421	13	1700	1,602	308	171	30	340	100
11	September	1,920	21	2000	1,114	208	171	21	427	217
12	Total for Quarter 3				4,310	819	518	84	1,106	343
13	October	1,962	23	900	1,226	227	171	21	339	64
14	November	2,094	30	1800	1,528	316	162	17	88	
15	December	2,164	1	1800	1,471	300	162	17	231	95
16	Total for Quarter 4				4,225	843	495	55	658	159
17	Total Year to Date/Year				16,566	3,243	2,035	276	4,146	1,629

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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,615,654
3	Steam	2,010,503	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,326,381
5	Hydro-Conventional	3,434,549	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	10,844
7	Other	1,972,169	27	Total Energy Losses	543,090
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	12,495,969
9	Net Generation (Enter Total of lines 3 through 8)	7,417,221			
10	Purchases	5,080,211			
11	Power Exchanges:				
12	Received	523,891			
13	Delivered	525,354			
14	Net Exchanges (Line 12 minus line 13)	-1,463			
15	Transmission For Other (Wheeling)				
16	Received	3,275,367			
17	Delivered	3,275,367			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	12,495,969			

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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,220,417	332,741	1,492	2	1800
30	February	1,085,868	358,865	1,382	23	0800
31	March	1,190,027	443,742	1,374	4	0800
32	April	1,122,928	423,331	1,232	16	0800
33	May	1,081,862	392,660	1,200	29	1800
34	June	1,048,538	270,762	1,607	29	1800
35	July	973,150	146,468	1,588	9	1700
36	August	957,667	157,973	1,638	12	1700
37	September	799,433	134,372	1,228	11	1700
38	October	870,390	180,688	1,134	23	0900
39	November	1,015,239	239,713	1,529	30	1800
40	December	1,130,450	245,066	1,469	30	1900
41	TOTAL	12,495,969	3,326,381			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Coyote Springs 2</i> (b)	Plant Name: <i>Spokane N.E.</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Not Applicable	Not Applicable
3	Year Originally Constructed	2003	1978
4	Year Last Unit was Installed	2003	1978
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	287.00	61.80
6	Net Peak Demand on Plant - MW (60 minutes)	308	62
7	Plant Hours Connected to Load	7387	23
8	Net Continuous Plant Capability (Megawatts)	284	65
9	When Not Limited by Condenser Water	284	0
10	When Limited by Condenser Water	284	0
11	Average Number of Employees	14	1
12	Net Generation, Exclusive of Plant Use - KWh	1891969000	1073000
13	Cost of Plant: Land and Land Rights	0	157277
14	Structures and Improvements	11401817	744320
15	Equipment Costs	161933881	13350186
16	Asset Retirement Costs	351682	0
17	Total Cost	173687380	14251783
18	Cost per KW of Installed Capacity (line 17/5) Including	605.1825	230.6114
19	Production Expenses: Oper, Supv, & Engr	1072221	196
20	Fuel	48600116	48683
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	1579917	2808
26	Misc Steam (or Nuclear) Power Expenses	325020	10938
27	Rents	507	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	189060	1071
30	Maintenance of Structures	103848	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	1847019	93744
33	Maintenance of Misc Steam (or Nuclear) Plant	354135	6384
34	Total Production Expenses	54071843	163824
35	Expenses per Net KWh	0.0286	0.1527
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	GAS
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	MCF
38	Quantity (Units) of Fuel Burned	12834115	13834
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1020000	1020000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.787	3.519
41	Average Cost of Fuel per Unit Burned	3.787	3.519
42	Average Cost of Fuel Burned per Million BTU	3.713	3.450
43	Average Cost of Fuel Burned per KWh Net Gen	0.026	0.045
44	Average BTU per KWh Net Generation	6919.000	13151.000

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Kettle Falls</i> (d)	Plant Name: <i>Colstrip</i> (e)	Plant Name: <i>Rathdrum</i> (f)	Line No.						
Steam	Steam	Gas Turbine	1						
Conventional	Conventional	Not Applicable	2						
1983	1984	1995	3						
1983	1985	1995	4						
50.70	233.40	166.50	5						
51	244	146	6						
7647	8395	464	7						
54	222	167	8						
54	222	0	9						
54	222	0	10						
30	361	1	11						
320517000	1689986000	52558000	12						
2289077	1289095	621682	13						
28063737	103242039	3442350	14						
72296154	200107318	59612167	15						
450687	12673768	0	16						
103099655	317312220	63676199	17						
2033.5238	1359.5211	382.4396	18						
123187	158825	-6355	19						
7801978	22992450	1994338	20						
0	0	0	21						
749184	4449966	0	22						
0	0	0	23						
0	0	0	24						
1096986	131920	206862	25						
356917	2436994	17192	26						
0	33667	0	27						
0	0	0	28						
178715	402137	1582	29						
73935	684412	1014	30						
1499469	3261220	0	31						
243854	357158	92298	32						
314544	640438	33940	33						
12438769	35549187	2340871	34						
0.0388	0.0210	0.0445	35						
WOOD	GAS		COAL	OIL		GAS			36
TON	MCF		TON	BBL		MCF			37
495602	4728	0	1063105	1768	0	627068	0	0	38
8600000	1020000	0	16970000	5880000	0	1020000	0	0	39
15.710	3.439	0.000	21.443	110.859	0.000	3.180	0.000	0.000	40
15.710	3.439	0.000	21.443	110.859	0.000	3.180	0.000	0.000	41
1.827	3.372	0.000	1.264	18.854	0.000	3.118	0.000	0.000	42
0.024	0.051	0.000	0.014	0.000	0.000	0.038	0.000	0.000	43
13311.000	0.000	0.000	10681.000	0.000	0.000	12170.000	0.000	0.000	44

Name of Respondent Avista Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Boulder Park</i> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Internal Comb	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	
3	Year Originally Constructed	2002	
4	Year Last Unit was Installed	2002	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	24.60	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	25	0
7	Plant Hours Connected to Load	1145	0
8	Net Continuous Plant Capability (Megawatts)	24	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	1	0
12	Net Generation, Exclusive of Plant Use - KWh	22428000	0
13	Cost of Plant: Land and Land Rights	185629	0
14	Structures and Improvements	1204874	0
15	Equipment Costs	31478099	0
16	Asset Retirement Costs	0	0
17	Total Cost	32868602	0
18	Cost per KW of Installed Capacity (line 17/5) Including	1336.1220	0
19	Production Expenses: Oper, Supv, & Engr	22941	0
20	Fuel	727228	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	154249	0
26	Misc Steam (or Nuclear) Power Expenses	23572	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	4166	0
30	Maintenance of Structures	0	0
31	Maintenance of Boller (or reactor) Plant	0	0
32	Maintenance of Electric Plant	261462	0
33	Maintenance of Misc Steam (or Nuclear) Plant	48981	0
34	Total Production Expenses	1242599	0
35	Expenses per Net KWh	0.0554	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	
38	Quantity (Units) of Fuel Burned	200973	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1020000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.619	0.000
41	Average Cost of Fuel per Unit Burned	3.619	0.000
42	Average Cost of Fuel Burned per Million BTU	3.548	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.032	0.000
44	Average BTU per KWh Net Generation	9140.000	0.000

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2016	2015/Q4
FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: b
Operated by Portland General Electric.
Schedule Page: 402 Line No.: -1 Column: c
designed for peak load service
Schedule Page: 403 Line No.: -1 Column: e
Joint project operated by PPL Montana LLC.
Schedule Page: 403 Line No.: -1 Column: f
designed for peak load service
Schedule Page: 402 Line No.: 1 Column: b
Operated by Portland General Electric
Schedule Page: 402 Line No.: 1 Column: c
Designed for peak load service
Schedule Page: 403 Line No.: 1 Column: e
Joint project operated by Talen Montana, LLC
Schedule Page: 403 Line No.: 1 Column: f
Designed for peak load service
Schedule Page: 402.1 Line No.: -1 Column: b
designed for peak load service
Schedule Page: 402.1 Line No.: 1 Column: b
Designed for peak load service

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Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item	FERC Licensed Project No. 2545 Plant Name: Monroe Street (b)	FERC Licensed Project No. 2545 Plant Name: Upper Falls (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1890	1922
4	Year Last Unit was Installed	1992	1922
5	Total installed cap (Gen name plate Rating in MW)	14.80	10.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	19	11
7	Plant Hours Connect to Load	8,508	4,981
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	15	10
10	(b) Under the Most Adverse Oper Conditions	15	10
11	Average Number of Employees	4	4
12	Net Generation, Exclusive of Plant Use - Kwh	84,084,000	38,374,000
13	Cost of Plant		
14	Land and Land Rights	0	1,081,854
15	Structures and Improvements	11,979,462	976,337
16	Reservoirs, Dams, and Waterways	9,977,635	7,678,005
17	Equipment Costs	12,747,288	5,561,630
18	Roads, Railroads, and Bridges	50,448	490,407
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	34,754,833	15,788,233
21	Cost per KW of Installed Capacity (line 20 / 5)	2,348.2995	1,578.8233
22	Production Expenses		
23	Operation Supervision and Engineering	0	0
24	Water for Power	0	0
25	Hydraulic Expenses	82	133
26	Electric Expenses	599,411	559,104
27	Misc Hydraulic Power Generation Expenses	53,234	58,523
28	Rents	0	0
29	Maintenance Supervision and Engineering	0	2,911
30	Maintenance of Structures	7,759	4,633
31	Maintenance of Reservoirs, Dams, and Waterways	24,333	21,247
32	Maintenance of Electric Plant	37,234	149,217
33	Maintenance of Misc Hydraulic Plant	13,084	12,490
34	Total Production Expenses (total 23 thru 33)	735,137	808,258
35	Expenses per net KWh	0.0087	0.0211

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2058 Plant Name: Noxon Rapids (b)	FERC Licensed Project No. 2545 Plant Name: Long Lake (c)
1	Kind of Plant (Run-of-River or Storage)	Storage	Storage
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional
3	Year Originally Constructed	1959	1915
4	Year Last Unit was Installed	1977	1924
5	Total Installed cap (Gen name plate Rating in MW)	487.80	70.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	499	89
7	Plant Hours Connect to Load	4,887	5,228
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	562	88
10	(b) Under the Most Adverse Oper Conditions	562	88
11	Average Number of Employees	12	6
12	Net Generation, Exclusive of Plant Use - Kwh	1,635,111,000	394,390,000
13	Cost of Plant		
14	Land and Land Rights	35,772,759	2,126,493
15	Structures and Improvements	18,645,154	5,260,192
16	Reservoirs, Dams, and Waterways	34,460,517	18,742,367
17	Equipment Costs	106,747,610	12,230,673
18	Roads, Railroads, and Bridges	246,561	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	195,872,601	38,359,725
21	Cost per KW of Installed Capacity (line 20 / 5)	401.5428	547.9961
22	Production Expenses		
23	Operation Supervision and Engineering	135,734	2,250
24	Water for Power	0	0
25	Hydraulic Expenses	98,760	9,935
26	Electric Expenses	1,285,533	785,331
27	Misc Hydraulic Power Generation Expenses	197,336	65,031
28	Rents	85	0
29	Maintenance Supervision and Engineering	78,552	734,121
30	Maintenance of Structures	118,731	62,816
31	Maintenance of Reservoirs, Dams, and Waterways	81,775	57,114
32	Maintenance of Electric Plant	932,580	379,483
33	Maintenance of Misc Hydraulic Plant	101,033	29,004
34	Total Production Expenses (total 23 thru 33)	3,030,119	2,125,085
35	Expenses per net KWh	0.0019	0.0054

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand (MW) (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Kettle Falls CT	2002	7.20	8.0	4,141,000	9,178,262
2						
3						
4						
5						
6						
7						
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9						
10						
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
1,274,759	148,977	173,841	45,631	Nat Gas	354	1
						2
						3
						4
						5
						6
						7
						8
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						45
						46

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum		60.00	60.00		1.00		
2								
3	Group Sum		115.00	115.00		1,544.00		
4								
5	Beacon Sub #4	BPA Bell Sub	230.00	230.00	Steel Tower	1.00		1
6	Beacon Sub	BPA Bell Sub	230.00	230.00	H Type	5.00		1
7	Beacon Sub #5	BPA Bell Sub	230.00	230.00	Steel Pole	3.00		1
8	Beacon Sub #5	BPA Bell Sub	230.00	230.00	H Type	3.00		1
9	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Tower		1.00	1
10	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Pole	27.00		2
11	Beacon	Cabinet Gorge Plant	230.00	230.00	H Type	53.00		1
12	Beacon Sub	Lolo Sub	230.00	230.00	Steel Tower	1.00		1
13	Beacon Sub	Lolo Sub	230.00	230.00	H Type	102.00		1
14	Benewah	Shawnee	230.00	230.00	Steel Pole	1.00		1
15	Benewah	Shawnee	230.00	230.00	Steel Pole	59.00		1
16	Noxon Plant	Pine Creek Sub	230.00	230.00	Steel Pole	29.00		1
17	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	15.00		1
18	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	1.00		1
19	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	1.00		1
20	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	17.00		1
21	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	Steel Tower			1
22	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	43.00		1
23	Divide Creek	Lolo Sub	230.00	230.00	Steel Tower			1
24	Divide Creek	Lolo Sub	230.00	230.00	H Type	43.00		1
25	N. Lewiston	Walla Walla	230.00	230.00	H Type	39.00		1
26	N. Lewiston	Walla Walla	230.00	230.00	H Type	4.00		1
27	N. Lewiston	Walla Walla	230.00	230.00	Steel Pole	4.00		1
28	N. Lewiston	Shawnee	230.00	230.00	Steel Pole	7.00		1
29	N. Lewiston	Shawnee	230.00	230.00	H Type	27.00		1
30	Walla Walla	Wanapum	230.00	230.00	Alum.			
31	Walla Walla	Wanapum	230.00	230.00	H Type	15.00		1
32	Walla Walla	Wanapum	230.00	230.00	H Type	63.00		1
33	BPA (Libby)	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
34	BPA/Hot Springs #1	Noxon Plant	230.00	230.00	Steel Tower	1.00		1
35	BPA/Hot Springs #2	Noxon Plant (dead)	230.00	230.00	Steel Tower		2.00	1
36					TOTAL	2,207.00	3.00	36

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (l)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	136,038	650,395	786,433					1
								2
	11,084,344	159,595,502	170,679,846	298,785	613,498		912,283	3
								4
1272 ACSS								5
1272 ACSS	17,912	1,429,560	1,447,472		1,194		1,194	6
1272 ACSS								7
1272 ACSS	30,323	3,275,357	3,305,680		494		494	8
1272 ACSS								9
1590 ACSS								10
1590 ACSR	1,156,196	41,997,901	43,154,097		55,775		55,775	11
1590 ACSS								12
1272 McMAL	456,162	15,096,902	15,553,064		73,477		73,477	13
1622 ACSS								14
1590 ACSS	570,207	48,028,103	48,598,310		2,835		2,835	15
1272 ACSR								16
954 McMAL	1,097,679	18,406,428	19,504,107	31,051	252,319		283,370	17
1590 ACSS								18
795 ACSR								19
954 McMAL	184,211	1,772,304	1,956,515	6,466	11,730		18,196	20
1622 ACSS								21
954 McMAL	350,325	4,785,355	5,135,680	1,117	44,247		45,364	22
1272 McMAL								23
1272 McMAL	86,228	5,359,151	5,445,379	269	10,834		11,103	24
1272 McMAL								25
1272 ACSR								26
1272 ACSR	628,777	7,770,311	8,399,088	390	10,490		10,880	27
1272 ACSR								28
1272 ACSR	872,150	10,046,522	10,918,672		741		741	29
								30
1272 ACSR								31
1272 McMAL	205,347	6,779,544	6,984,891	12,704			12,704	32
1272 ACSR								33
1272 ACSR		19,521	19,521	4,086			4,086	34
1272 McMAL								35
	18,163,567	366,616,452	384,780,019	428,472	1,323,077	89,809	1,841,358	36

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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	BPA/Hot Springs #2	Noxon Plant	230.00	230.00	H Type	68.00		1
2	BPA Line	West Side Sub	230.00	230.00	Steel Pole	2.00		2
3	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
4	Divide Creek	Imnaha	230.00	230.00	H Type	20.00		1
5	Colstrip Plant	Broadview	500.00	500.00				
6								
7								
8								
9								
10								
11								
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16								
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22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	2,207.00	3.00	36

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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1272 McMAL	327,878	6,039,253	6,367,131	1,278	96,206		97,484	1
1272 ACSR	44,944	594,652	639,596		2,872		2,872	2
1590 ACSR	113,795	2,626,745	2,740,540	1,434	679		2,113	3
1272 McMAL	205,262	1,325,464	1,530,726	787			787	4
	595,789	31,017,482	31,613,271	70,105	145,686	89,809	305,600	5
								6
								7
								8
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								31
								32
								33
								34
								35
	18,163,567	366,616,452	384,780,019	428,472	1,323,077	89,809	1,841,358	36

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	No new transmission lines	added in 2015					
2							
3							
4							
5							
6							
7							
8							
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42							
43							
44	TOTAL						

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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	
								1
								2
								3
								4
								5
								6
								7
								8
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	STATE OF WASHINGTON				
2					
3	Airway Heights	Distr. Unattended	115.00	13.80	
4	Barker Road	Distr. Unattended	115.00	13.80	
5	Beacon	Trnsm. & Distr Unatt	230.00	115.00	13.80
6	Boulder	Trnsm. Unattended	230.00	115.00	13.80
7	Chester	Distr. Unattended	115.00	13.80	
8	Chewelah 115Kv	Distr. Unattended	115.00	13.80	
9	Colbert	Distr. Unattended	115.00	13.80	
10	College & Walnut	Distr. Unattended	115.00	13.80	
11	Colville 115Kv	Distr. Unattended	115.00	13.80	
12	Critchfield	Distr. Unattended	115.00	13.80	
13	Deer Park	Dist. Unattended	115.00	13.80	
14	Dry Creek	Transm. Unattended	230.00	115.00	13.80
15	Dry Gulch	Distr. Unattended	115.00	13.80	
16	East Colfax	Distr. Unattended	115.00	13.80	
17	East Farms	Distr. Unattended	115.00	13.80	
18	Fort Wright	Distr. Unattended	115.00	13.80	
19	Francis and Cedar	Distr. Unattended	115.00	13.80	
20	Gifford	Distr. Unattended	115.00	34.00	
21	Glenrose	Distr. Unattended	115.00	13.80	
22	Greenwood	Distr. Unattended	115.00	13.80	
23	Hallett & White	Distr. Unattended	115.00	13.80	
24	Indian Trail	Dist. Unattended	115.00	13.80	
25	Industrial Park	Dist. Unattended	115.00	13.80	
26	Kettle Falls	Distr. Unattended	115.00	13.80	
27	Lee & Reynolds	Distr. Unattended	115.00	13.80	
28	Liberty Lake	Distr. Unattended	115.00	13.80	
29	Little Falls 115/34Kv	Distr. Unattended	115.00	34.00	
30	Lyons & Standard	Distr. Unattended	115.00	13.80	
31	Mead	Distr. Unattended	115.00	13.80	
32	Metro	Distr. Unattended	115.00	13.80	
33	Milan	Distr. Unattended	115.00	13.80	
34	Millwood	Dist. Unattended	115.00	13.80	
35	Ninth & Central	Distr. Unattended	115.00	13.80	
36	Northeast	Distr. Unattended	115.00	13.80	
37	Northwest	Distr. Unattended	115.00	13.80	
38	Opportunity	Dist. Unattended	115.00	13.80	
39	Othello	Distr. Unattended	115.00	13.80	
40	Post Street	Distr. Unattended	115.00	13.80	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
24	2		Frcd Oil&Air Fan&Cap	39	40	3
12	1		Two Stage Fan	1	20	4
536	4		Two Stage Fan	2	560	5
300	2		Two Stage Fan	2	500	6
24	2		Frcd Oil & Air Fan	2	40	7
12	1		Two Stage Fan	1	20	8
12	1		Frcd Oil & Air Fan	16	20	9
36	2		Two Stage Fan	2	60	10
32	3		Frcd Oil & Air Fan	3	45	11
12	1		Two Stage Fan	1	20	12
12	1		Two Stage Fan	1	20	13
150	1		Two Stage Fan & Caps	223	250	14
24	2		Frcd Oil & Air Fan	2	40	15
12	1		FrOil/Air Fan	1	20	16
12	1		Two Stage Fan	1	20	17
24	2	1	Fr Oil/Air/2StgFan	2	40	18
36	2		Two Stage Fan	2	60	19
12	1					20
12	1		Frcd Oil & Air Fan	1	20	21
12	1		Two Stage Fan	1	20	22
12	1		Two Stg Fan	1	20	23
12	1		Two Stage Fan	1	20	24
24	2		Two Stg/Pt/Frcd Oil	14	40	25
12	1		Frcd Oil & Air Fan	1	20	26
12	1		Two Stage Fan	1	20	27
24	2		Two Stage Fan	2	40	28
12	1					29
36	2		Two Stage Fan	2	60	30
18	1		Two Stage Fan	1	30	31
24	2		Two Stage Fan	2	40	32
24	2		Frcd Oil & Air Fan	2	40	33
24	2	2	Two Stage Fan	2	40	34
24	2	1	Frcd & Two Stage Fan	2	40	35
24	2		Two Stage Fan	2	40	36
24	2		Two Stage Fan	2	40	37
12	1		Two Stage Fan	1	20	38
24	2		FrOil/AirFan	2	40	39
36	2		Frcd Oil & Wt Fan	2	60	40

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Pound Lane	Distr. Unattended	115.00	13.80	
2	Ross Park	Distr. Unattended	115.00	13.80	
3	Roxboro	Distr. Unattended	115.00	24.00	
4	Shawnee	Trans. Unattended	230.00	115.00	13.80
5	Silver Lake	Distr. Unattended	115.00	13.80	
6	Southeast	Distr. Unattended	115.00	13.80	
7	South Othello	Distr. Unattended	115.00	13.80	
8	South Pullman	Distr. Unattended	115.00	13.80	
9	Sunset	Distr. Unattended	115.00	13.80	
10	Terre View	Dist. Unattended	115.00	13.80	
11	Third & Hatch	Distr. Unattended	115.00	13.80	
12	Turner	Dist. Unattended	115.00	13.80	
13	Waikiki	Distr. Unattended	115.00	13.80	
14	West Side	Trans. Unattended	230.00	115.00	13.80
15	Other: 28 substa less than 10MVA	Distr. Unattended			
16					
17	STATE OF IDAHO				
18	Appleway	Dist. Unattended	115.00	13.80	
19	Avondale	Dist. Unattended	115.00	13.80	
20	Benewah	Trans. Unattended	230.00	115.00	13.80
21	Big Creek	Distr. Unattended	115.00	13.80	
22	Blue Creek	Distr. Unattended	115.00	13.80	
23	Bunker Hill Limited	Distr. Unattended	115.00	13.80	
24	Cabinet Gorge (Switchyard)	Trans. Unattended	230.00	115.00	13.80
25	Clark Fork	Distr. Unattended	115.00	21.80	
26	Coeur d'Alene 15th Ave	Distr. Unattended	115.00	13.80	
27	Cottonwood	Distr. Unattended	115.00	24.90	
28	Dalton	Distr. Unattended	115.00	13.80	
29	Grangeville	Distr. Unattended	115.00	13.80	
30	Holbrook	Distr. Unattended	115.00	13.80	
31	Huetter	Distr. Unattended	115.00	13.80	
32	Idaho Road	Distr Unattended	115.00	13.80	
33	Jullaetta	Distr. Unattended	115.00	13.80	
34	Kamiah	Dist. Unattended	115.00	13.80	
35	Kooskia	Distr. Unattended	115.00	13.80	
36	Lewiston Mill Rd	Distr. Unattended	115.00	13.20	
37	Lolo	Tran & Dist Unatnd	230.00	115.00	13.80
38	Moscow	Distr. Unattended	115.00	13.80	
39	Moscow 230Kv	Tran & Dist Unatnd	230.00	115.00	13.80
40	North Moscow	Distr. Unattended	115.00	13.80	

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
24	2		Two Stage Fan	2	40	1
30	2		Two Stage Fan	2	54	2
24	2		Two Stage Fan	2	40	3
150	1		Two Stage Fan	1	250	4
12	1		Frcd Oil & Air Fan	1	20	5
30	2		Two Stage Fan	2	50	6
12	1		Two Stage Fan	1	20	7
30	2		Two Stage Fan	2	50	8
33	2		Two Stage Fan & Caps	50	55	9
12	1		Two Stage Fan	1	20	10
54	3		Two Stg Fan & Cap	103	90	11
36	2		Two Stg Fan	2	60	12
24	2		Two Stage Fan	2	40	13
250	2					14
166	34	3				15
						16
						17
36	2		Two Stage Fan	2	60	18
12	1		Two Stage Fan	1	20	19
75	1		Two Stage Fan & Caps	223	125	20
18	2		Portable Fan	2	22	21
12	1		Two Stage Fan	1	20	22
12	1		Frcd Air Fan	1	16	23
75	1		Two Stage Fan	1	125	24
10	1		Frcd Air Fan	1	13	25
36	2		Two Stage Fan	2	60	26
12	1		Two Stage Fan	1	20	27
24	2		FrcOil/Air2StgFan	2	40	28
25	4		FrcdOil/Air/Pt Fan&C	17	34	29
12	1		Two Stage Fan	1	20	30
12	1		Two Stage Fan	1	20	31
12	1		Two Stage Fan	1	20	32
12	1		Frcd Oil & Air Fan	1	20	33
12	1		Two Stage Fan	1	20	34
15	3		Frcd Air Fan	3	20	35
18	1		Two Stage Fan	1	30	36
262	3		Frcd Oil/Air/Two Stg	1	270	37
24	2		FrOil/Air/2Stg Fan	2	40	38
162	2		Frcd Air Fan & Caps	76	270	39
12	1		Two Stage Fan	1	20	40

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	North Lewiston 230kV	Tran & Dist Unattnd	230.00	115.00	13.80
2	Oden	Distr. Unattended	115.00	21.80	
3	Oldtown	Distr. Unattended	115.00	21.80	
4	Orofino	Distr. Unattended	115.00	13.80	
5	Osburn	Distr. Unattended	115.00	13.80	
6	Pine Creek	Tran & Dist Unattnd	230.00	115.00	13.80
7	Pleasant View	Distr. Unattended	115.00	13.80	
8	Plummer	Dist Unattended	115.00	13.80	
9	Post Falls	Distr. Unattended	115.00	13.80	
10	Pottlatch	Distr. Unattended	115.00	13.80	
11	Prarie	Distr. Unattended	115.00	13.80	
12	Priest River	Distr. Unattended	115.00	20.80	
13	Rathdrum	Trans & Distr Unattfd	230.00	115.00	13.80
14	Sagle	Dist. Unattended	115.00	20.80	
15	Sandpoint	Distr. Unattended	115.00	20.80	
16	South Lewiston	Distr. Unattended	115.00	13.80	
17	Sweetwater	Distr. Unattended	115.00	24.90	
18	St. Maries	Distr. Unattended	115.00	23.90	
19	Tenth & Stewart	Distr. Unattended	115.00	13.80	
20	Wallace	Distr. Unattended	115.00	13.80	
21	Other: 13 substa less than 10 MVA	Distr. Unattended			
22					
23	STATE OF MONTANA				
24	1 substation less than 10 MVA	Distr. Unattended			
25					
26	SUBSTA. @ GENERATING PLANTS				
27	STATE OF WASHINGTON				
28	Boulder Park	Trans. Attended	115.00	13.80	
29	Kettle Falls	Trans. Attended	115.00	13.80	
30	Long Lake	Trans. Attended	115.00	4.00	
31	Nine Mile	Trans. Attended	115.00	13.80	
32	Little Falls	Trans. Attended	115.00	4.00	
33	Northeast	Trans. Attended	115.00	13.80	
34	Post Street	Trans. Attended	13.80	4.00	
35					
36	STATE OF IDAHO				
37	Cabinet Gorge (HED)	Trans. Attended	230.00	13.80	
38	Post Falls	Trans. Attended	115.00	2.30	
39	Rathdrum	Trans. Attended	115.00	13.80	
40	STATE OF MONTANA				

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
258	2		Frcd Air Fan & Caps	48	260	1
10	1		Frcd Air Fan	1	13	2
18	2		Frcd Air Fan	2	22	3
20	2		Frcd Oil & Air Fan	1	28	4
12	1		Portable Fan	1	15	5
137	2		Two Stg Fan/Capacito	45	145	6
12	1		Two Stage Fan	1	20	7
12	1		Two Stage Fan	1	20	8
18	1		Two Stage Fan	1	30	9
15	2		Portable Fan	2	19	10
12	1		Frcd Oil & Air Fan	1	20	11
10	1		Frcd Air Fan	1	13	12
474	4		Frcd Oil & Air Fan	50	490	13
12	1		Two Stage Fan	1	20	14
30	3		Frcd Air Fan	3	38	15
27	4		Port Fan/FrcdOil/Air	4	39	16
12	1		Frcd Oil & Air Fan	1	20	17
24	2		Two Stage Fan	2	40	18
30	2		Frcd Oil/Air/Two Stg	2	50	19
10	3					20
70	13					21
						22
						23
5	1					24
						25
						26
						27
36	1		Two Stage Fan	1	60	28
34	1	1	Two Stage Fan	1	62	29
80	4	1				30
12	1					31
24	2		Frcd Oil & Air Fan	2	40	32
36	1		Two Stage Fan	1	60	33
35	2					34
						35
						36
300	6	1	Frcd Oil and Air Fan			37
16	2		Frcd Air/Oil/Air Fan	2	21	38
114	2	1	Two Stage Fan	2	190	39
						40

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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Noxon	Trans. Attended	230.00	13.80	
2					
3	STATE OF OREGON				
4	Coyote Springs II	Trans. Attended	500.00	13.80	18.00
5					
6	SUMMARY:				
7	Washington:				
8	4 subs	Trans. Unattended			
9	75 subs	Distr. Unattended			
10	1 subs	Tran & Dist Unattnd			
11	7 subs	Trans. Attended			
12	Idaho:				
13	2 subs	Trans. Unattended			
14	48 subs	Distr. Unattended			
15	5 subs	Tran & Dist Unattnd			
16	3 subs	Trans. Attended			
17	Montana: 1 sub	Trans. Attended			
18	1 sub	Distr. Unattended			
19	Oregon: 1 sub	Trans. Unattended			
20	System: 148 subs				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
435	9	1	Two Stage Fan	2	635	1
						2
						3
213	1	1	Two Stage fan	1	355	4
						5
						6
						7
850						8
1184						9
536						10
257						11
						12
150						13
668						14
1293						15
430						16
435						17
5						18
213						19
6020						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
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						34
						35
						36
						37
						38
						39
						40

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2016	Year/Period of Report End of 2015/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21		Salix Inc.	146000	737,375
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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41				
42				