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IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corp

2025

IDAHO

State Natural Gas Annual Report

(IC 61-405)

IDAHO STATE NATURAL GAS ANNUAL REPORT

Name of Respondent	Avista Corporation
This report is (original, resubmission)	Original
Date of report	4/18/2026
Year/period of report	2025 / Q4

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

1. For each account below, report the amount attributable to the state of Idaho based on Idaho jurisdictional Results of Operations.
2. Provide any necessary important notes regarding this statement of utility operating income in a footnote in the available space at the bottom of this

Line No.	Account (a)	*Refer to Form 2 Page* (b)	TOTAL SYSTEM - IDAHO Current Year (c)	TOTAL SYSTEM - IDAHO Prior Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	517,260,791	561,477,729
3	Operating Expenses			
4	Operation Expenses (401)	317-325	304,976,753	359,738,975
5	Maintenance Expenses (402)	317-325	36,397,614	28,845,440
6	Depreciation Expense (403)	336-338	62,982,324	57,781,419
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-
8	Amortization & Depletion of Utility Plant (404-405)	336-338	15,761,855	18,394,351
9	Amortization of Utility Plant Acquisition Adjustment (406)	336-338	-	-
10	Amort. of Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-	-
11	Amortization of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		8,448,619	7,473,269
13	(Less) Regulatory Credits (407.4)		(22,242,657)	(19,188,217)
14	Taxes Other Than Income Taxes (408.1)	262-263	18,425,662	15,451,321
15	Income Taxes - Federal (409.1)	262-263	(4,486,063)	12,031,975
16	- Other (409.1)	262-263	-	-
17	Provision for Deferred Income Taxes (410.1)	234-235	8,458,748	(7,703,439)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	-	-
19	Investment Tax Credit Adjustment - Net (411.4)		(244,955)	(249,173)
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
21	Losses from Disposition 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 (Total of line 4 through 24)		428,477,900	472,575,921
26	Net Utility Operating Income (Total line 2 less 25)		88,782,891	88,901,808

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STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

page or in a separate schedule.

3. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Prior Year (f)	Current Year (g)	Prior Year (h)	Current Year (i)	Prior Year (j)	No.
						1
419,809,736	439,522,361	97,451,055	121,955,368			2
						3
242,088,214	268,230,081	62,888,539	91,508,894			4
33,187,844	25,620,893	3,209,770	3,224,547			5
53,876,334	49,047,297	9,105,990	8,734,122			6
	-		-			7
12,658,572	15,139,844	3,103,283	3,254,507			8
-	-	-	-			9
	-		-			10
	-	-	-			11
7,689,920	6,890,908	758,699	582,361			12
(22,020,067)	(16,588,338)	(222,590)	(2,599,879)			13
15,332,084	12,625,016	3,093,578	2,826,305			14
(5,742,132)	6,673,662	1,256,069	5,358,313			15
	-		-			16
9,466,213	(2,363,741)	(1,007,465)	(5,339,698)			17
	-	-	-			18
(244,955)	(249,173)	-	-			19
	-		-			20
	-		-			21
	-		-			22
	-		-			23
	-		-			24
346,292,027	365,026,449	82,185,873	107,549,472	-	-	25
73,517,709	74,495,912	15,265,182	14,405,896	-	-	26

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

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

Instructions

1. Report below the original cost of utility plant in service necessary to furnish utility service to customers in the state of Idaho, and the accumulated provisions for depreciation, amortization, and depletion attributable to that plant in service.
2. Report in column (c) the amount for electric function, in column (d) the amount for gas function, in columns (e), (f), and (g) report other (specify),

Line No.	Account (a)	Total Company End of Current Year (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,567,115,171	1,963,955,207
4	Property Under Capital Leases	20,024,961	-
5	Plant Purchased or Sold	-	
6	Completed Construction not Classified	-	
7	Experimental Plant Unclassified	-	
8	Total (Total lines 3 through 7)	2,587,140,132	1,963,955,207
9	Leased to Others	-	
10	Held for Future Use	10,434,845	10,434,845
11	Construction Work in Progress	85,029,349	75,410,915
12	Acquisition Adjustments	-	-
13	Total Utility Plant (Total lines 8 through 12)	2,682,604,326	2,049,800,967
14	Accumulated Provision for Depreciation, Amortization, and Depletion	561,604,513	328,034,770
15	Net Utility Plant (Line 13 less line 14)	2,120,999,813	1,721,766,197
16	Detail of Accumulated Provision for Depreciation, Amortization, and Depletion		
17	In Service		
18	Depreciation	496,175,342	319,723,416
19	Amortization and Depletion of Producing Natural Gas Lands / Land Rights	-	-
20	Amortization of Underground Storage Lands / Land Rights	-	-
21	Amortization of Other Utility Plant	65,429,171	8,311,354
22	Total (Total lines 18 through 21)	561,604,513	328,034,770
23	Leased to Others		
24	Depreciation	-	
25	Amortization and Depletion	-	
26	Total Leased to Others	-	-
27	Held for Future Use		
28	Depreciation	-	
29	Amortization	-	
30	Total Held for Future Use	-	-
31	Abandonment of Leases (Natural Gas)	-	
32	Amortization of Plant Acquisition Adjustment	-	
33	Total Accumulated Provision (Total lines 22, 26, 30, 31, 32)	561,604,513	328,034,770

(1) Common Property Under Capital Leases are comprised of ROU Assets

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Instructions

and in column (h) common function.

3. In order to accurately reflect utility plant in service necessary to furnish utility service to customers in the state of Idaho, electric and gas plant not directly assigned is allocated to the state of Idaho as appropriate and included in column (c) and (d).

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
373,156,217				230,003,747	3
-				20,024,961	4
					5
					6
					7
373,156,217	-	-	-	250,028,708	8
					9
-					10
1,611,982				8,006,452	11
					12
374,768,199	-	-	-	258,035,160	13
132,868,942	-	-	-	100,700,801	14
241,899,257	-	-	-	157,334,359	15
					16
					17
132,520,603				43,931,323	18
-				-	19
-				-	20
348,339				56,769,478	21
132,868,942	-	-	-	100,700,801	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
132,868,942	-	-	-	100,700,801	33

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

1. Report below the original cost of gas plant in service necessary to furnish natural gas utility service to customers in the state of Idaho. Include gas plant not directly assigned as allocated to the state of Idaho.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, include by primary plant account increases in column (c), additions, and reductions in column (e), adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.
6. 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 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) distributions of

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	-	-
3	302 Franchises and Consents	-	-
4	303 Miscellaneous Intangible Plant	1,090,132	887,902
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	1,090,132	887,902
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	-
9	325.2 Producing Leaseholds	-	-
10	325.3 Gas Rights	-	-
11	325.4 Rights-of-Way	-	-
12	325.5 Other Land and Land Rights	-	-
13	326 Gas Well Structures	-	-
14	327 Field Compressor Station Structures	-	-
15	328 Field Measuring and Regulating Station Equipment	-	-
16	329 Other Structures	-	-
17	330 Producing Gas Wells-Well Construction	-	-
18	331 Producing Gas Wells-Well Equipment	-	-
19	332 Field Lines	-	-
20	333 Field Compressor Station Equipment	-	-
21	334 Field Measuring and Regulating Station Equipment	-	-
22	335 Drilling and Cleaning Equipment	-	-
23	336 Purification Equipment	-	-
24	337 Other Equipment	-	-
25	338 Unsuccessful Exploration and Development Costs	-	-
26	339 Asset Retirement Costs for Natural Gas Production and Gathering Plant	-	-
27	TOTAL Natural Gas Production and Gathering Plant (Total of lines 8 through 26)	-	-
28	Products Extraction Plant		
29	340 Land and Land Rights	-	-
30	341 Structures and Improvements	-	-
31	342 Extraction and Refining Equipment	-	-
32	343 Pipe Lines	-	-
33	344 Extracted Products Storage Equipment	-	-

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these amounts. Careful observance of these 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 account 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 as required by the Uniform System of Accounts, give also the date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)		Line No.
					1
-	-	-	-		2
-	-	-	-		3
19,138		(54,533)	1,904,363		4
19,138	-	(54,533)	1,904,363		5
					6
					7
-	-	-	-		8
-	-	-	-		9
-	-	-	-		10
-	-	-	-		11
-	-	-	-		12
-	-	-	-		13
-	-	-	-		14
-	-	-	-		15
-	-	-	-		16
-	-	-	-		17
-	-	-	-		18
-	-	-	-		19
-	-	-	-		20
-	-	-	-		21
-	-	-	-		22
-	-	-	-		23
-	-	-	-		24
-	-	-	-		25
-	-	-	-		26
-	-	-	-		27
					28
-	-	-	-		29
-	-	-	-		30
-	-	-	-		31
-	-	-	-		32
-	-	-	-		33

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment	-	-
35	346 Gas Measuring and Regulating Equipment	-	-
36	347 Other Equipment	-	-
37	348 Asset Retirement Costs for Products Extraction Plant	-	-
38	TOTAL Products Extraction Plant (Total of lines 29 through 37)	-	-
39	TOTAL Natural Gas Production Plant (Total lines 27 and 38)	-	-
40	Manufactured Gas Production Plant (Submit Supplementary Schedule)	-	-
41	TOTAL Production Plant (Total lines 39 and 40)	-	-
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land	454,382	-
45	350.2 Rights-of-Way	22,049	-
46	351 Structures and Improvements	1,216,067	-
47	352 Wells	8,097,349	-
48	352.1 Storage Leaseholds and Rights	-	-
49	352.2 Reservoirs	-	-
50	352.3 Non-recoverable Natural Gas	-	-
51	353 Lines	687,018	-
52	354 Compressor Station Equipment	5,392,587	-
53	355 Other Equipment	923,877	-
54	356 Purification Equipment	181,914	-
55	357 Other Equipment	1,262,206	-
56	358 Asset Retirement Costs for Underground Storage Plant	-	-
57	TOTAL Underground Storage Plant	18,237,449	-
58	Other Storage Plant		
59	360 Land and Land Rights	-	-
60	361 Structures and Improvements	-	-
61	362 Gas Holders	-	-
62	363 Purification Equipment	-	-
63	363.1 Liquefaction Equipment	-	-
64	363.2 Vaporizing Equipment	-	-
65	363.3 Compressor Equipment	-	-
66	363.4 Measuring and Regulating Equipment	-	-
67	363.5 Other Equipment	-	-
68	363.6 Asset Retirement Costs for Other Storage Plant	-	-
69	TOTAL Other Storage Plant (Total of lines 58 through 68)	-	-
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights	-	-
72	364.2 Structures and Improvements	-	-
73	364.3 LNG Processing Terminal Equipment	-	-
74	364.4 LNG Transportation Equipment	-	-
75	364.5 Measuring and Regulating Equipment	-	-
76	364.6 Compressor Station Equipment	-	-
77	364.7 Communications Equipment	-	-
78	364.8 Other Equipment	-	-
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	-	-
80	TOTAL Base Load Liquefied Natural Gas Terminaling and Processing Plant (Total lines 71 through 79)	-	-

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)		Line No.
-	-	-	-		34
-	-	-	-		35
-	-	-	-		36
-	-	-	-		37
-	-	-	-		38
-	-	-	-		39
-	-	-	-		40
-	-	-	-		41
					42
					43
-		(7,918)	446,464		44
-		138	22,187		45
-		143,067	1,359,134		46
-		186,376	8,283,725		47
-		-	-		48
-		-	-		49
-		-	-		50
-		4,323	691,341		51
-		169,354	5,561,941		52
-		141,232	1,065,109		53
-		1,145	183,059		54
-		143,361	1,405,567		55
-		-	-		56
-	-	781,078	19,018,527		57
					58
-	-	-	-		59
-	-	-	-		60
-	-	-	-		61
-	-	-	-		62
-	-	-	-		63
-	-	-	-		64
-	-	-	-		65
-	-	-	-		66
-	-	-	-		67
-	-	-	-		68
-	-	-	-		69
					70
-	-	-	-		71
-	-	-	-		72
-	-	-	-		73
-	-	-	-		74
-	-	-	-		75
-	-	-	-		76
-	-	-	-		77
-	-	-	-		78
-	-	-	-		79
-	-	-	-		80

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
81	TOTAL Natural Gas Storage and Processing Plant (Total of lines 57, 69 and 80)	18,237,449	-
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	-	-
84	365.2 Rights-of-Way	-	-
85	366 Structures and Improvements	-	-
86	367 Mains	-	-
87	368 Compressor Station Equipment	-	-
88	369 Measuring and Regulating Station Equipment	-	-
89	370 Communication Equipment	-	-
90	371 Other Equipment	-	-
91	372 Asset Retirement Costs for Transmission Plant	-	-
92	TOTAL Transmission Plant (Total lines 83 through 91)	-	-
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	216,339	7,436
95	375 Structures and Improvements	699,007	46,666
96	376 Mains	164,252,103	6,719,213
97	377 Compressor Station Equipment	-	-
98	378 Measuring and Regulating Station Equipment-General	2,957,766	142,507
99	379 Measuring and Regulating Station Equipment-City Gate	5,190,322	10,776
100	380 Services	120,101,865	6,054,553
101	381 Meters	36,596,173	533,255
102	382 Meter Installations	-	-
103	383 House Regulators	-	-
104	384 House Regulator Installations	-	-
105	385 Industrial Measuring and Regulating Station Equipment	1,121,111	75,856
106	386 Other Property on Customers' Premises	-	-
107	387 Other Equipment	-	-
108	388 Asset Retirement Costs for Distribution Plant	-	-
109	TOTAL Distribution Plant (Total lines 94 through 108)	331,134,686	13,590,262
110	GENERAL PLANT		
111	389 Land and Land Rights	-	-
112	390 Structures and Improvements	-	-
113	391 Office Furniture and Equipment	15,726	-
114	392 Transportation Equipment	4,381,462	458,726
115	393 Stores Equipment	-	-
116	394 Tools, Shop, and Garage Equipment	1,997,682	47,719
117	395 Laboratory Equipment	78,341	-
118	396 Power Operated Equipment	1,167,216	44,650
119	397 Communication Equipment	341,060	-
120	398 Miscellaneous Equipment	188	-
121	Subtotal (Total of Lines 111 through 120)	7,981,675	551,095
122	399 Other Tangible Property	-	
123	399.1 Asset Retirement Costs for General Plant	-	
124	TOTAL General Plant (Total of lines 121, 122 and 123)	7,981,675	551,095
125	TOTAL (Accounts 101 and 106)	358,443,942	15,029,259
126	Gas Plant Purchased (See Instruction 8)	-	
127	(Less) Gas Plant Sold (See Instruction 8)	-	
128	Experimental Gas Plant Unclassified	-	
129	TOTAL Gas Plant in Service (Total of lines 125 through 128)	358,443,942	15,029,259

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GAS PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)		Line No.
-	-	781,078	19,018,527		81
					82
-	-	-	-		83
-	-	-	-		84
-	-	-	-		85
-	-	-	-		86
-	-	-	-		87
-	-	-	-		88
-	-	-	-		89
-	-	-	-		90
-	-	-	-		91
-	-	-	-		92
					93
-		-	223,775		94
-		(1)	745,672		95
110,937		9,145	170,869,524		96
-		-	-		97
56,028		-	3,044,245		98
-		(1)	5,201,097		99
19,992		1	126,136,427		100
454,297		-	36,675,131		101
-		-	-		102
-		-	-		103
-		-	-		104
18,024		-	1,178,943		105
-		-	-		106
-		-	-		107
-		-	-		108
659,278	-	9,144	344,074,814		109
					110
-		-	-		111
-		-	-		112
4,359		(11,367)	-		113
269,799		(22,434)	4,547,955		114
-		-	-		115
49,747		1,151	1,996,805		116
4,340		(12,749)	61,252		117
-		14,428	1,226,294		118
14,032		(1,007)	326,021		119
-		(2)	186		120
342,277	-	(31,980)	8,158,513		121
			-		122
			-		123
342,277	-	(31,980)	8,158,513		124
1,020,693	-	703,709	373,156,217		125
			-		126
			-		127
			-		128
1,020,693	-	703,709	373,156,217		129

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GAS STORED - IDAHO (Accounts 117.1, 117.2, 117.3, 164.1, 164.2, and 164.3)

Instructions

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote (in the available space at the bottom of this page or in a separate schedule) the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote, in the available space at the bottom of this page or in a separate schedule, the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at beginning of year	1,831,648				4,273,279			6,104,927
2	Gas delivered to storage	-				2,621,914			2,621,914
3	Gas withdrawn from storage	-				3,119,253			3,119,253
4	Other debits and credits	92,843				-			92,843
5	Balance at end of year	1,924,491	-	-	-	3,775,940	-	-	5,700,431
6	Dth	344,891				3,588,144			3,933,035
7	Amount per Dth	5.58				1.06			1.45

(1) Fuel is accounted for within injections and withdrawal accounts.

(2) All gas reported is current working gas. Avista uses the inventory method to report all working gas stored.

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GAS OPERATING REVENUES - IDAHO

Instructions

1. Report below natural gas operating revenues attributable to the state of Idaho for each prescribed account total in accordance with jurisdictional Results of Operations.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Account	Revenues for Transition Costs and Take-or-Pay		Revenues for GRI and ACA	
		Current Year	Previous Year	Current Year	Previous Year
	(a)	(b)	(c)	(d)	(e)
1	480 Residential Sales	-	-	-	-
2	481 Commercial and Industrial Sales	-	-	-	-
3	482 Other Sales to Public Authorities	-	-	-	-
4	483 Sales for Resale (1)	-	-	-	-
5	484 Interdepartmental Sales	-	-	-	-
6	485 Intracompany Transfers	-	-	-	-
7	487 Forfeited Discounts	-	-	-	-
8	488 Miscellaneous Service Revenues	-	-	-	-
9	489.1 Revenues from Transportation of Gas for Others through Gathering Facilities	-	-	-	-
10	489.2 Revenues from Transportation of Gas for Others through Transmission Facilities	-	-	-	-
11	489.3 Revenues from Transportation of Gas for Others through Distribution Facilities	-	-	-	-
12	489.4 Revenues from Storing Gas of Others	-	-	-	-
13	490 Sales of Products Extracted from Natural Gas	-	-	-	-
14	491 Revenues from Natural Gas Processed by Others	-	-	-	-
15	492 Incidental Gasoline and Oil Sales	-	-	-	-
16	493 Rent from Gas Property	-	-	-	-
17	494 Interdepartmental Rents	-	-	-	-
18	495 Other Gas Revenues (1)	-	-	-	-
19	Subtotal	-	-	-	-
20	496 (Less) Provision for Rate Refunds	-	-	-	-
21	TOTAL	-	-	-	-

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GAS OPERATING REVENUES - IDAHO

Instructions

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote in the available space at the bottom of this page or attached in a separate schedule.
5. See pages 108 in the FERC Form 2, Important Changes During the Quarter/Year, for information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Other Revenues		Total Operating Revenues		Dekatherm of Natural Gas		Line No.
Current Year (f)	Previous Year (g)	Current Year (h)	Previous Year (i)	Current Year (j)	Previous Year (k)	
56,540,980	69,212,761	56,540,980	69,212,761	5,630,372	5,824,382	1
24,015,445	33,599,182	24,015,445	33,599,182	3,546,956	3,624,908	2
	-	-	-		-	3
11,137,397	14,709,288	11,137,397	14,709,288	5,207,335	6,391,350	4
27,605	40,464	27,605	40,464	4,078	4,282	5
	-	-	-			6
	-	-	-			7
6,064	7,090	6,064	7,090			8
	-	-	-		-	9
	-	-	-		-	10
731,338	666,809	731,338	666,809	5,945,479	6,792,522	11
	-	-	-		-	12
	-	-	-			13
	-	-	-			14
	-	-	-			15
50	50	50	50			16
	-	-	-			17
4,992,177	3,719,723	4,992,177	3,719,723			18
97,451,055	121,955,368	97,451,055	121,955,368			19
		-	-			20
97,451,055	121,955,368	97,451,055	121,955,368			21

(1) Sales for Resale and Deferred Exchange dollars are allocated based on the Washington / Idaho monthly commodity allocations used in Results of Operations.

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expenses	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Royalties	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 through 17)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of lines 20 through 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	782 (Less) Extracted Products Used by the Utility-Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of line 33 through 46)	-	-
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Regulating Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 through 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 and 57)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Total of lines 61 through 64)	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases		-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		-
70	801 Natural Gas Field Line Purchases		
71	802 Natural Gas Gasoline Plant Outlet Purchases		-
72	803 Natural Gas Transmission Line Purchases		-
73	804 Natural Gas City Gate Purchases	41,139,161	66,400,374
74	804.1 Liquefied Natural Gas Purchases		-
75	805 Other Gas Purchases		-
76	805.1 (Less) Purchased Gas Cost Adjustments		-
77	TOTAL Other Gas Supply Expenses (Total of lines 68 through 76)	41,139,161	66,400,374
78	806 Exchange Gas	-	-
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas		-
81	807.2 Operation of Purchased Gas Measuring Stations		-
82	807.3 Maintenance of Purchased Gas Measuring Stations		-
83	807.4 Purchased Gas Calculations Expenses		-
84	807.5 Other Purchased Gas Expenses		-
85	TOTAL Purchased Gas Expenses (Total of lines 80 through 84)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	497,197	1,747,348
87	808.2 (Less) Gas Delivered to Storage-Credit		-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit		-
89	809.2 (Less) Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas Used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	(175,189)	(202,368)
93	812 Gas Used for Other Utility Operations-Credit	-	-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 through 93)	(175,189)	(202,368)
95	813 Other Gas Supply Expenses	467,990	399,683
96	TOTAL Other Gas Supply Expenses (Total of lines 77, 78, 85, 86 through 89, 94, 95)	41,929,159	68,345,037
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	41,929,159	68,345,037
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	
102	815 Maps and Records		
103	816 Wells Expenses		
104	817 Lines Expense		
105	818 Compressor Station Expenses		
106	819 Compressor Station Fuel and Power		
107	820 Measuring and Regulating Station Expenses		
108	821 Purification Expenses		
109	822 Exploration and Development		
110	823 Gas Losses		
111	824 Other Expenses	402,983	283,377
112	825 Storage Well Royalties		-
113	826 Rents		-
114	TOTAL Operation (Total of lines 101 through 113)	402,983	283,377

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	510,205	784,255
124	TOTAL Maintenance (Total of lines 116 through 123)	510,205	784,255
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	913,188	1,067,632
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	-	-
129	841 Operation Labor and Expenses	-	-
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Total of lines 128 through 133)	-	-
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures	-	-
138	843.3 Maintenance of Gas Holders	-	-
139	843.4 Maintenance of Purification Equipment	-	-
140	843.5 Maintenance of Liquefaction Equipment	-	-
141	843.6 Maintenance of Vaporizing Equipment	-	-
142	843.7 Maintenance of Compressor Equipment	-	-
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	-	-
145	TOTAL Maintenance (Total of lines 136 through 144)	-	-
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	845.5 (Less) Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total of lines 149 through 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 through 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	913,188	1,067,632

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	-	-
187	857 Measuring and Regulating Station Expenses	-	-
188	858 Transmission and Compression of Gas by Others	-	-
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 through 190)	-	-
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	-
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Regulating Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Total of lines 193 through 199)	-	-
201	TOTAL Transmission (Total of lines 191 and 200)	-	-
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	834,658	772,344
205	871 Distribution Load Dispatching	-	-
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	2,189,797	2,745,028
209	875 Measuring and Regulating Station Expenses-General	54,606	35,797
210	876 Measuring and Regulating Station Expenses-Industrial	5,799	1,573
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	65,811	53,786
212	878 Meter and House Regulator Expenses	236,661	283,242
213	879 Customer Installations Expenses	807,107	1,745,529
214	880 Other Expenses	816,394	1,267,533
215	881 Rents	-	(497)
216	TOTAL Operation (Total of lines 204 through 215)	5,010,833	6,904,335
217	Maintenance		
218	885 Maintenance Supervision and Engineering	18,410	78,105
219	886 Maintenance of Structures and Improvements		
220	887 Maintenance of Mains	359,029	208,492
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment-General	153,155	98,698
223	890 Maintenance of Measuring and Regulating Station Equipment-Industrial	20,112	20,818
224	891 Maintenance of Meas. and Reg. Station Equipment-City Gate Check Station	86,095	105,413
225	892 Maintenance of Services	201,939	232,444
226	893 Maintenance of Meters and House Regulators	530,270	556,177
227	894 Maintenance of Other Equipment	56,301	46,753
228	TOTAL Maintenance (Total of lines 218 through 227)	1,425,311	1,346,900
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	6,436,144	8,251,235
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	46,412	33,042
233	902 Meter Reading Expenses	126,368	134,393
234	903 Customer Records and Collection Expenses	2,199,984	2,135,762

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GAS OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	179,199	679,221
236	905 Miscellaneous Customer Accounts Expenses	39,541	42,781
237	TOTAL Customer Accounts Expenses (Total of lines 232 through 236)	2,591,504	3,025,199
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision		-
241	908 Customer Assistance Expenses	3,310,832	4,088,342
242	909 Informational and Instructional Expenses	175,186	180,243
243	910 Miscellaneous Customer Service and Informational Expenses	12,852	14,456
244	TOTAL Customer Service and Informational Expenses (Total of lines 240 through 243)	3,498,870	4,283,041
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	-	-
248	912 Demonstrating and Selling Expenses	-	-
249	913 Advertising Expenses	-	-
250	916 Miscellaneous Sales Expenses	-	-
251	TOTAL Sales Expenses (Total of lines 247 through 250)	-	-
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	3,264,083	2,704,873
255	921 Office Supplies and Expenses	342,752	330,322
256	922 (Less) Administrative Expenses Transferred-Credit	(8,422)	(4,944)
257	923 Outside Services Employed	1,411,831	1,349,906
258	924 Property Insurance	216,991	226,210
259	925 Injuries and Damages	740,927	784,290
260	926 Employee Pensions and Benefits	2,592,593	2,413,040
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	373,661	337,495
263	929 (Less) Duplicate Charges-Credit		
264	930.1 General Advertising Expenses		
265	930.2 Miscellaneous General Expenses	475,643	481,242
266	931 Rents	45,131	45,471
267	TOTAL Operation (Total of lines 254 through 266)	9,455,190	8,667,905
268	Maintenance		
269	932 Maintenance of General Plant	1,274,254	1,093,392
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	10,729,444	9,761,297
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, 270)	66,098,309	94,733,441

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GAS TRANSMISSION MAINS - IDAHO

Instructions

1. Report below the requested details of transmission mains in system operated by respondent at end of year in the state of Idaho.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote (in the available space at the bottom of this page or attached in a separate schedule) state the name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.

Line No.	Kind of Material (a)	Diameter of Pipe *in Inches* (b)	Total Length in Use Beginning of Year *in Feet* (c)	Laid During Year *in Feet* (d)	Taken Up or Abandoned During Year *in Feet* (e)	Total Length in Use End of Year *in Feet* (f)
1	NONE					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-

NOTE:
In accordance with the definitions established in the Uniform System of Accounts for production, transmission, and distribution plant, the Company's gas mains are appropriately classified as distribution property for accounting purposes (see definitions 29 (B) and (C)).

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

GAS DISTRIBUTION MAINS - IDAHO

Instructions

1. Report below the requested details of distribution mains in system operated by respondent at end of year in the state of Idaho.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote (in the available space at the bottom of this page or attached in a separate schedule) state the name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.

Line No.	Kind of Material (a)	Diameter of Pipe *in Inches* (b)	Total Length in Use Beginning of Year *in Feet* (c)	Laid During Year *in Feet* (d)	Taken Up or Abandoned During Year *in Feet* (e)	Total Length in Use End of Year *in Feet* (f)
1	Steel Wrapped	Less than 2"	1,741,133	3,367	4,920	1,739,580
2	Steel Wrapped	2" to 4"	608,435	575	1,609	607,401
3	Steel Wrapped	4" to 8"	449,323	10,056	19,159	440,220
4	Steel Wrapped	8" to 12"	12,234	-	-	12,234
5	Steel Wrapped	Over 12"	-	-	-	-
6						-
7						-
8	Plastic	Less than 2"	6,752,164	129,367	21,422	6,860,109
9	Plastic	2" to 4"	1,571,264	10,075	861	1,580,478
10	Plastic	4" to 8"	689,769	22,329	11,748	700,350
11	Plastic	8" to 12"	-	-	-	-
12	Plastic	Over 12"	-	-	-	-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

SERVICE PIPES - GAS - IDAHO

Instructions

1. Report below the requested details of line service pipe in possession of the respondent at the end of the year in the state of Idaho.

Line No.	Type of Material (a)	Diameter of Pipe *in Inches* (b)	Number of Service Pipes Beginning of Year (c)	Added During Year (c)	Retired During Year (d)	Number of Service Pipes End of Year (e)	Average Length *in Feet* (f)
1	Steel Wrapped	1" or Less	11,160	16	-	11,176	(1)
2	Steel Wrapped	1" to 2"	156	-	1	155	(1)
3	Steel Wrapped	2" to 4"	8	-	2	6	(1)
4	Steel Wrapped	4" to 8"	2	-	-	2	(1)
5	Steel Wrapped	Over 8"	-	-	-	-	(1)
6	Steel Wrapped	Unknown	189	-	88	101	(1)
7							
8	Plastic	1" or Less	78,207	1,660	58	79,809	(1)
9	Plastic	1" to 2"	407	16	-	423	(1)
10	Plastic	2" to 4"	12	-	-	12	(1)
11	Plastic	4" to 8"	4	1	-	5	(1)
12	Plastic	Over 8"	-	-	-	-	(1)
13	Plastic	Unknown	384	-	109	275	(1)
14							
15	Other	Unknown	-	-	-	-	(1)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

(1) Information not available.

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

REGULATORS - GAS - IDAHO

Instructions

1. Report below the requested details of gas regulators in possession of the respondent at the end of the year in the state of Idaho.

Line No.	Size (a)	Type (b)	Make (c)	Capacity (d)	In Service Beginning of Year (e)	Added During Year (f)	Retired During Year (g)	In Plant End of Year (h)
1								-
2		No Data available						-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10								-
11								-
12								-
13								-
14								-
15								-
16								-
17								-
18								-
19								-
20								-
21								-
22								-
23								-
24								-
25								-
26								-
27								-
28								-
29								-
30								-
31								-
32								-
33								-
34								-
35								-
36								-
37								-
38								-
39								-
40	Total				-	-		-

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

CUSTOMER METERS - GAS - IDAHO

Instructions

1. Report below the requested details of gas customer meters in possession of the respondent at the end of the year in the state of Idaho.

Line No.	Size (a)	Type (b)	Make (c)	Capacity (d)	In Service Beginning of Year (e)	Added During Year (f)	Retired During Year (g)	In Plant End of Year (h)
1	All	All	All	All	80,439	767	2,466	78,740
2								-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10								-
11								-
12								-
13								-
14								-
15								-
16								-
17								-
18								-
19								-
20								-
21								-
22								-
23								-
24								-
25								-
26								-
27								-
28								-
29								-
30								-
31								-
32								-
33								-
34								-
35								-
36								-
37								-
38								-
39								-
40								-

(1) The Company's systems do not supply meter information tracking by type of meter.

Name of Respondent	This Report is:	Date of Report	Year / Period of Report
Avista Corporation	[X] An Original [ ] A Resubmission	*mm/dd/yyyy* 4/18/2026	End of 2025 / Q4

GAS ACCOUNT - NATURAL GAS - IDAHO

Instructions

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent for service in the state of Idaho.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year-to-date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote (in the available space at the bottom of this page or in a separate schedule) the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
6. Indicate by footnote the quantities of gas not subject to FERC regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline, (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes report on line 3 relate.
8. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
9. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Account (a)	*Refer to Form 2 Page* (b)	Amount of Dth Year to Date (c)	Amount of Dth Current 3 Months Ended *Quarterly Only* (d)
1	Name of System			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		14,808,974	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305		
6	Gas of Others Received for Distribution (Account 489.3)	301	5,945,479	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Exchanged Gas Received from Others (Account 806)	328		
9	Gas Received as Imbalances (Account 806)	328	(19,111)	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
11	Other Gas Withdrawn from Storage (Explain)		42,844	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted For			
14	Other Receipts (Specify) (footnote details)			
15	Total Receipts (Total of lines 3 through 14)		20,778,186	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)		14,495,286	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Gas Transported for Others (489.2)	305		
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	5,945,479	
21	Deliveries of Contract Storage Gas (Account 489.4)	307		
22	Exchange Gas Delivered to Others (Account 806)	328		
23	Gas Delivered as Imbalances (Account 858)	328		
24	Deliveries of Gas to Others for Transportation (Account 858)	332		
25	Other Gas Delivered to Storage (Explain) (1)			
26	Gas Used for Compressor Station Fuel	509	337,421	
27	Other Deliveries (Specify) (footnote details)			
28	Total Deliveries (Total of lines 17 through 27)		20,778,186	
29	GAS UNACCOUNTED FOR			
30	Production System Losses		-	
31	Gathering System Losses		-	
32	Transmission System Losses		-	
33	Distribution System Losses		-	
34	Storage System Losses		-	
35	Other Losses (Specify) (footnote details)		-	
36	Total Gas Unaccounted For (Total of lines 30 through 35)		-	
37	Total Deliveries and Gas Unaccounted For (Total of lines 28 and 36)		20,778,186	

(1) Represents net gas withdrawals and injections.