

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UG-99_____

Exhibit No. 55, Part 1
Witness: Tara L. Knox, Avista Corp.

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>467</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1 Proforma		AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction				Expense Page 1-				
2 Pro Forma Results of Operations		Operation and Maintenance Expenses										21-Oct-99				
3		For the Year Ended December 31, 1999										9:40 AM				
4	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
5	Account	Description	Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest	Customer Advances	Eliminate R&O Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages	
6					Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	
7	Operation & Maintenance Expenses															
8	Purchased Gas Expenses															
9	804-05	SGS Storage Demand			857,000											
10	804-06	Transportation Demand			14,644,000											
11	804-07	Capacity Released			(3,546,000)											
12	804-15	Transportation - Commodity			0											
13	804-25	Other One Time Charges			(1,062,000)											
14	804-30	LS-1 Purch Gas City Gate Demand			0											
15	804-31	LS-1 Purch Gas City Gate Commodity			0											
16	804-32	LS Vaporization Costs			9,000											
17	804-45	Pipeline Imbalances			181,000											
18	804-50	Purchased Gas - Overrun Penalties			0											
19	804-51	Commodity Costs - ANG			17,712,000											
20	804-52	Commodity Costs - BC			3,879,000											
21	804-53	Commodity Costs - Rocky Mts			4,462,000											
22	804-54	Commodity Costs - Spot Purchases			2,490,000											
23	804-55	Commodity Costs - Misc			(1,000)											
24	804-60	Derivatives/Hedgings			0											
25	804-70	Cost of Off-System Sales			10,751,000											
26	804-84	Other Producers - Transportation			0											
27	804-88	Transportation - Commodity			65,000											
28	805.xx	Gas Exp - Rate Deferrals & Amortizations			(2,639,000)											
29	804-7x	Avista			877,000											
30	804.xx	Proforma Purchased Gas Expense			0											
31		Total Purchased Gas Cost			49,265,000	0	0	0	0	0	0	0	0	0	0	
32	807-00	Purchased Gas Expense		97,689	117,000											
33	808-00	Net Natural Gas Storage Transportation			(1,017,000)											
34		Total Purchased Gas Expenses		97,689	48,365,000	0	0	0	0	0	0	0	0	0	0	
35		Underground Storage Expenses														
36	814-OP	Supervision & Engineering		11,110	65,000											
37	815-OP	Maps & Records			0											
38	816-OP	Wells Expenses			24,000											
39	817-OP	Lines Expenses			1,000											
40	818-OP	Compressor Station Expenses			48,000											
41	819-OP	Compressor Station Fuel & Power			5,000											
42	820-OP	Measuring & Regulator Station		64	18,000											
43	821-OP	Purification Expenses			5,000											
44	824-OP	Other Expenses			15,000											
45	825-OP	Storage Well Royalties & Rents			31,000											
46	826-OP	Rents			(2,000)											
47		Underground Storage Expenses														
48	830-MT	Supervision & Engineering			37,000											
49	831-MT	Structures & Improvements			6,000											
50	832-MT	Wells			15,000											
51	833-MT	Lines			4,000											
52	834-MT	Compressor Station Equipment			25,000											
53	835-MT	Measuring & Regulating Station Equipment			0											
54	836-MT	Purification Equipment			17,000											
55	837-MT	Other Equipment			5,000											
56		Total Underground Storage Expenses		11,174	319,000	0	0	0	0	0	0	0	0	0	0	

1 Proforma		AVISTA UTILITIES											Washington Jurisdiction		Expense Page 1B	
2 Pro Forma Results of Operations		Operation and Maintenance Expenses													21-Oct-99	
3		For the Year Ended December 31, 1998													9:40 AM	
4																
5	(b)	(c)	(d)	(f)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ap)	(aq)
6	Account	Description	Federal	Pro Forma	Eliminate	Subsidiary	Rebate/Excise	Lease	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total	
7			Income Tax	Rebate Debt	Accounts Rec	Office Space	Franchise Tax	Expense	Depreciation	Wage & Salary	Revenue Gas Cost	Miscellaneous		of All		
8			Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4		Adjustments	Total	
9	Operation & Maintenance Expenses															
10	Purchased Gas Expenses															
11	804-05	SGS Storage Demand									(857,000)			(857,000)	0	
12	804-06	Transportation Demand									(14,644,000)			(14,644,000)	0	
13	804-07	Capacity Released									3,546,000			3,546,000	0	
14	804-15	Transportation - Commodity												0	0	
15	804-25	Other One Time Charges									1,062,000			1,062,000	0	
16	804-30	LS-1 Purch Gas City Gate Demand												0	0	
17	804-31	LS-1 Purch Gas City Gate Commodity												0	0	
18	804-32	LS Vaporization Costs									(9,000)			(9,000)	0	
19	804-45	Pipeline Imbalances									(181,000)			(181,000)	0	
20	804-50	Purchased Gas - Overrun Penalties												0	0	
21	804-51	Commodity Costs - ANG									(17,712,000)			(17,712,000)	0	
22	804-52	Commodity Costs - BC									(3,879,000)			(3,879,000)	0	
23	804-53	Commodity Costs - Rocky Mts									(4,462,000)			(4,462,000)	0	
24	804-54	Commodity Costs - Spot Purchases									(2,490,000)			(2,490,000)	0	
25	804-55	Commodity Costs - Misc									1,000			1,000	0	
26	804-60	Derivatives/Hedgings												0	0	
27	804-70	Cost of Off-System Sales									(10,751,000)			(10,751,000)	0	
28	804-84	Other Producers - Transportation												0	0	
29	804-88	Transportation - Commodity									(651,000)			(651,000)	0	
30	805-xx	Gas Exp - Rate Deferrals & Amortizations									2,639,000			2,639,000	0	
31	804-7x	Avista									(877,000)			(877,000)	0	
32	804-xx	Proforma Purchased Gas Expense									39,245,000			39,245,000	39,245,000	
33		Total Purchased Gas Cost	0	0	0	0	0	0	0	0	(10,020,000)	0	0	(10,020,000)	39,245,000	
34	807-00	Purchased Gas Expense								4,000				4,000	121,000	
35	808-00	Net Natural Gas Storage Transportation									1,017,000			1,017,000	0	
36		Total Purchased Gas Expenses	0	0	0	0	0	0	0	4,000	(9,003,000)	0	0	(8,999,000)	39,366,000	
37																
38	Underground Storage Expenses															
39	814-OP	Supervision & Engineering												0	65,000	
40	815-OP	Maps & Records												0	0	
41	816-OP	Wells Expenses												0	24,000	
42	817-OP	Lines Expenses												0	1,000	
43	818-OP	Compressor Station Expenses												0	48,000	
44	819-OP	Compressor Station Fuel & Power												0	5,000	
45	820-OP	Measuring & Regulator Station												0	18,000	
46	821-OP	Purification Expenses												0	5,000	
47	824-OP	Other Expenses												0	15,000	
48	825-OP	Storage Well Royalties & Rents												0	31,000	
49	826-OP	Rents												0	(2,000)	
50																
51	830-MT	Supervision & Engineering												0	37,000	
52	831-MT	Structures & Improvements												0	6,000	
53	832-MT	Wells												0	15,000	
54	833-MT	Lines												0	4,000	
55	834-MT	Compressor Station Equipment												0	25,000	
56	835-MT	Measuring & Regulating Station Equipment												0	0	
57	836-MT	Purification Equipment												0	17,000	
58	837-MT	Other Equipment												0	5,000	
59		Total Underground Storage Expenses	0	0	0	0	0	0	0	0	0	0	0	0	319,000	
60																

66	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
67	Account	Description	Notes	Salaries & Wages	Per Results Report Adj Column B	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L	
69		Distribution Expenses														
70		<i>Operation Expense</i>														
71	870-OP	Supervision & Engineering		133,819	169,000											
72	871-OP	Distribution Load Dispatching		13,816	21,000											
73	872-OP	Compressor Station Labor & Expenses		0	0											
74	874-OP	Mains & Services Expense		611,576	874,000											
75	875-OP	Measuring & Regulating Stations-General		12,573	25,000											
76	876-OP	Measuring & Regulating Stations-Industrial		797	1,000											
77	877-OP	Measuring & Regulating Stations-City Gate		22,212	72,000											
78	878-OP	Meters & House Regulators Expenses		322,364	319,000											
79	879-OP	Customer Installations		469,574	661,000											
80	880-OP	Other Distribution Expense		261,614	437,000											
81	881-OP	Rents		0	7,000											
82		Total Distribution Operation Expense		1,848,345	2,586,000	0	0	0	0	0	0	0	0	0	0	0
83		<i>Maintenance Expense</i>														
84	885-MT	Supervision & Engineering		12,594	15,000											
85	886-MT	Structures & Improvements		0	0											
86	887-MT	Mains		394,947	655,000											
87	888-MT	Compressor Station Equipment		0	0											
88	889-MT	Measuring & Regulating Stations-General		45,662	80,000											
89	890-MT	Measuring & Regulating Stations-Industrial		38,609	79,000											
90	891-MT	Measuring & Regulating Stations-City Gate		15,097	24,000											
91	892-MT	Services		119,753	188,000											
92	893-MT	Meters & House Regulators		209,019	278,000											
93	894-MT	Other Equipment		0	0											
94		Total Distribution Maintenance Expense		835,681	1,319,000	0	0	0	0	0	0	0	0	0	0	0
95		Total Distribution Expense		2,684,026	3,905,000	0	0	0	0	0	0	0	0	0	0	0
97																
98		Customer Accounting Expenses														
99	901-OP	Supervision		84,503	108,000											
100	902-OP	Meter Reading		509,218	696,000											
101	903-OP	Customer Records & Collection		997,425	1,970,000											
102	904-OP	Uncollectible Accounts		0	481,000								(226,000)			
103	905-OP	Misc Customer Accounts Expenses		4	67,000											
104		Total Customer Accounting Expenses		1,591,150	3,322,000	0	0	0	0	0	0	0	(226,000)	0	0	0
105																
106		Customer Information Expense														
107	907-OP	Supervision		0	0											
108	908-OP	Customer Assistance Expenses		90,631	549,000											
109	909-OP	Advertising		41	36,000											
110	910-OP	Misc Customer Service & Info Expense		0	0											
111		Total Customer Information Expense		90,672	585,000	0	0	0	0	0	0	0	0	0	0	0
112																
113		Sales Expenses														
114	911-OP	Supervision		0	0											
115	912-OP	Demonstrating & Selling Expenses		134,582	474,000											
116	913-OP	Advertising Expenses		0	0											
117	916-OP	Misc Sales Expenses		0	0											
118		Total Sales Expenses		134,582	474,000	0	0	0	0	0	0	0	0	0	0	0
119																
120		Subtotal Expenses		4,609,293	56,970,000	0	0	0	0	0	0	0	(226,000)	0	0	0

61 Proforma		AVISTA UTILITIES											Washington Jurisdiction		Expense Page 2B				
62 Pro Forma Results of Operations		Operation and Maintenance Expenses													21-Oct-99				
63		For the Year Ended December 31, 1998													9:40 AM				
64																			
65	(b)	(c)	(d)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)	(xiii)	(xiv)	(xv)	
66	Account	Description		Federal Income Tax Adj. Column M	Pro Forma Rebate Debt Adj. Column N	Eliminate Accounts Rec Adj. Column O	Subsidiary Office Space Adj. Column P	Rebate Excise Franchise Tax Adj. Column Q	Lease Expense Adj. Column R	Pro Forma Depreciation Adj. Col PF-1	Pro Forma Wage & Salary Adj. Col PF-2	Pro Forma Revenue Gas Cost Adj. Col PF-3	Pro Forma Miscellaneous Adj. Col PF-4	Open	Net Total of All Adjustments	Total			
67		Distribution Expenses																	
68		<i>Operation Expense</i>																	
69	870-OP	Supervision & Engineering									5,000				5,000			174,000	
70	871-OP	Distribution Load Dispatching									1,000				1,000			22,000	
71	872-OP	Compressor Station Labor & Expenses													0			0	
72	874-OP	Mains & Services Expense									28,000				28,000			902,000	
73	875-OP	Measuring & Regulating Stations-General									0				0			25,000	
74	876-OP	Measuring & Regulating Stations-Industrial													0			1,000	
75	877-OP	Measuring & Regulating Stations-City Gate									1,000				1,000			73,000	
76	878-OP	Meters & House Regulators Expenses									15,000				15,000			334,000	
77	879-OP	Customer Installations									21,000				21,000			682,000	
78	880-OP	Other Distribution Expense									12,000				12,000			449,000	
79	881-OP	Fuels													0			7,000	
80		Total Distribution Operation Expense		0	0	0	0	0	0	0	83,000	0	0	0	83,000			2,669,000	
81		<i>Maintenance Expense</i>																	
82	885-MT	Supervision & Engineering									0				0			15,000	
83	886-MT	Structures & Improvements													0			0	
84	887-MT	Mains									18,000				18,000			673,000	
85	888-MT	Compressor Station Equipment													0			0	
86	889-MT	Measuring & Regulating Stations-General									2,000				2,000			82,000	
87	890-MT	Measuring & Regulating Stations-Industrial									2,000				2,000			81,000	
88	891-MT	Measuring & Regulating Stations-City Gate									1,000				1,000			25,000	
89	892-MT	Services									5,000				5,000			193,000	
90	893-MT	Meters & House Regulators									9,000				9,000			287,000	
91	894-MT	Other Equipment													0			0	
92		Total Distribution Maintenance Expense		0	0	0	0	0	0	0	37,000	0	0	0	37,000			1,356,000	
93		Total Distribution Expense		0	0	0	0	0	0	0	120,000	0	0	0	120,000			4,025,000	
94		Customer Accounting Expenses																	
95	901-OP	Supervision									3,000				3,000			111,000	
96	902-OP	Meter Reading									23,000				23,000			719,000	
97	903-OP	Customer Records & Collection			(245,000)						37,000				(208,000)			1,762,000	
98	904-OP	Uncollectible Accounts										29,000			(157,000)			284,000	
99	905-OP	Misc Customer Accounts Expenses													0			67,000	
100		Total Customer Accounting Expenses		0	0	(245,000)	0	0	0	0	63,000	29,000	0	0	(379,000)			2,943,000	
101		Customer Information Expense																	
102	907-OP	Supervision													0			0	
103	908-OP	Customer Assistance Expenses									3,000				3,000			552,000	
104	909-OP	Advertising													0			36,000	
105	910-OP	Misc Customer Service & Info Expense													0			0	
106		Total Customer Information Expense		0	0	0	0	0	0	0	3,000	0	0	0	3,000			588,000	
107		Sales Expenses																	
108	911-OP	Supervision													0			0	
109	912-OP	Demonstrating & Selling Expenses									5,000				5,000			479,000	
110	913-OP	Advertising Expenses													0			0	
111	916-OP	Misc Sales Expenses													0			0	
112		Total Sales Expenses		0	0	0	0	0	0	0	5,000	0	0	0	5,000			479,000	
113		Subtotal Expenses		0	0	(245,000)	0	0	0	0	195,000	(8,974,000)	0	0	(9,250,000)			47,720,000	

121 Proforma		AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction				Expense Page 3				
122 Pro Forma Results of Operations		Admin. & General Other Taxes & Depreciation Expense		For the Year Ended December 31, 1998								21-Oct-99				
123		For the Year Ended December 31, 1998										9:40 AM				
124	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
125	Account	Description	Notes	System Current Accrual	Per Results Report Adj Column B	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L	
129	Administrative & General Expenses															
130	920-OP	Admin. & General Salaries		1,378,907	2,515,000											
131	921-OP	Office Supplies & Expenses		0	1,119,000											
132	923-OP	Outside Services Employed		2,673	1,234,000											
133	924-OP	Property Insurance Premium		4,067	16,000											
134	925-OP	Injuries & Damages		26,091	191,000											44,000
135	926-OP	Employee Pension & Benefits		0	467,000											
136	927-OP	Franchise Requirements		0	605,000											
137	928-OP	Regulatory Commission Expenses		160,076	354,000										15,000	
138	930-OP	Miscellaneous & General Expense		157,533	486,000											
139	931-OP	Rents		0	748,000											
140	935-MT	Maintenance of General Plant		179,520	460,000											
141	Total Administrative & General Expenses			1,908,867	8,195,000	0	0	0	0	0	0	0	0	0	15,000	44,000
142																
143	Total Operating & Maintenance Expenses			6,518,160	65,165,000	0	0	0	0	0	0	0	(226,000)	15,000	44,000	
144																
145	Taxes Other Than Income Taxes															
146	Property Related															
147	-Production															
148	-Underground Storage															
149	-Distribution															
150	-Administrative & General															
151	Total Property Related				1,249,000	0	0	0	0	0	0	(22,000)	0	0	0	0
152																
153	State Excise															
154	-Distribution															
155																
156	Business & Occupation															
157	-Distribution															
158	-Open															
159	-Open															
160	Total Business & Occupation				1,850,000	0	0	0	0	0	(1,850,000)	0	0	0	0	0
161																
162	Miscellaneous															
163	-Distribution															
164	Total Taxes Other Than Income Taxes				5,074,000	0	0	0	0	0	(1,850,000)	(22,000)	0	0	0	0
165																
166																
167	Depreciation Expense															
168	<i>Underground Storage Plant Depreciation Expense</i>															
169	350	Land & Land Rights Depr. Exp.		480	0											
170	351	Structures & Improvements Depr. Exp.		18,617	14,000											
171	352	Wells Depr. Exp.		279,518	204,000											
172	353	Lines Depr. Exp.		14,382	11,000											
173	354	Compressor Station Equip. Depr. Exp.		47,664	35,000											
174	355	Measuring & Regulating Equip. Depr. Exp.		27,758	20,000											
175	356	Purification Equipment Depr. Exp.		14,583	11,000											
176	357	Other Equipment Depr. Exp.		41,484	30,000											
177	Total Underground Storage Plant Depr. Exp.		9,355	444,486	325,000	0	0	0	0	0	0	0	0	0	0	0
178																
179																
180																

121 Proforma		AVISTA UTILITIES											Washington Jurisdiction		Expense Page 3B	
122 Pro Forma Results of Operations		Admin. & General, Other Taxes & Depreciation Expense													21-Oct-99	
123		For the Year Ended December 31, 1999													9:40 AM	
124	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
126	Account	Description	Federal Income Tax Adj. Column M	Pro Forma Restate Debt Adj. Column N	Eliminate Accounts Rec Adj. Column O	Subsidiary Office Space Adj. Column P	Restate Excise Franchise Tax Adj. Column Q	Lease Expense Adj. Column R	Pro Forma Depreciation Adj. Col PF1	Pro Forma Wage & Salary Adj. Col PF2	Pro Forma Revenue Gas Cost Adj. Col PF3	Pro Forma Miscellaneous Adj. Col PF4	Open	Net Total of All Adjustments	Total	
129	Administrative & General Expenses															
130	920-OP	Admin. & General Salaries								(32,000)				(32,000)	2,483,000	
131	921-OP	Office Supplies & Expenses				(6,000)						(114,000)		(120,000)	999,000	
132	923-OP	Outside Services Employed								(19,000)		(148,000)		(167,000)	1,067,000	
133	924-OP	Property Insurance Premium												0	16,000	
134	925-OP	Injuries & Damages								1,000				45,000	236,000	
135	926-OP	Employee Pension & Benefits												0	467,000	
136	927-OP	Franchise Requirements						(11,000)			63,000			52,000	657,000	
137	928-OP	Regulatory Commission Expenses								6,000	17,000			38,000	392,000	
138	930-OP	Miscellaneous & General Expense								7,000				7,000	493,000	
139	931-OP	Rents						(20,000)						(20,000)	729,000	
140	935-MT	Maintenance of General Plant								8,000		(2,000)		6,000	466,000	
141	Total Administrative & General Expenses		0	0	0	(6,000)	(11,000)	(20,000)	0	(29,000)	80,000	(264,000)	0	(191,000)	8,004,000	
142	Total Operating & Maintenance Expenses		0	0	(245,000)	(6,000)	(11,000)	(20,000)	0	166,000	(8,894,000)	(264,000)	0	(9,441,000)	55,724,000	
144	Taxes Other Than Income Taxes															
146	Property Related															
147	-Production															
148	-Underground Storage															
149	-Distribution															
150	-Administrative & General															
151	Total Property Related		0	0	0	0	0	0	0	0	0	0	0	(22,000)	1,227,000	
152	State Excise															
153	-Distribution															
154							717,000				317,000			1,034,000	3,005,000	
155	Business & Occupation															
156	-Distribution															
157														(1,850,000)	0	
158	-Open															
159														0	0	
160	Total Business & Occupation		0	0	0	0	0	0	0	0	0	0	0	(1,850,000)	0	
161	Miscellaneous															
162	-Distribution															
163														0	4,000	
164	Total Taxes Other Than Income Taxes		0	0	0	0	717,000	0	0	0	317,000	0	0	(838,000)	4,236,000	
166	Depreciation Expense															
167	Underground Storage Plant Depreciation Expense															
168	Land & Land Rights Depr. Exp.															
169	350													0	0	
170	351	Structures & Improvements Depr. Exp.												0	14,000	
171	352	Wells Depr. Exp.												0	204,000	
172	353	Lines Depr. Exp.							(1,000)					(1,000)	10,000	
173	354	Compressor Station Equip. Depr. Exp.												2,000	37,000	
174	355	Measuring & Regulating Equip. Depr. Exp.												0	20,000	
175	356	Purification Equipment Depr. Exp.												0	11,000	
176	357	Other Equipment Depr. Exp.												0	30,000	
177	Total Underground Storage Plant Depr. Exp.		0	0	0	0	0	0	1,000	0	0	0	0	1,000	326,000	

181	Proforma	AVISTA UTILITIES	Natural Gas Utility										Washington Jurisdiction			Expense Page 4	
182	Pro Forma Results of Operations	Depreciation Expense & Income Tax														21-Oct-99	
183		For the Year Ended December 31, 1999														9:40 AM	
184																	
185	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
186				Notes	System	Expense	Deferred FIT	Deferred Gain	Gas	Weatherization	Customer	Eliminate	Pro Forma	Uncollectible	Regulatory	Injures &	
187	Account	Description			Current	Report	Rate Base	on Office Bldg	Inventory	& DSM Invest.	Advances	B&O Taxes	Property Tax	Expense	Expense	Damages	
188					Accrual	Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	
189		<i>Distribution Plant Depreciation Expense</i>															
190	374	Land & Land Rights Depr. Exp.			0	0											
191	375	Structures & Improvements Depr. Exp.			7,211	5,000											
192	376-SM	Mains Depr. Exp.	63.68%		1,563,113	1,064,000											
193	376-LG	Mains Depr. Exp.	36.32%		891,525	601,000											
194	378	Meas & Reg Station Equip-Gen Depr. Exp.			26,690	18,000											
195	379	Meas & Reg Station Equip-City Gate Depr. Exp.			25,939	17,000											
196	380	Services Depr. Exp.			2,537,997	1,710,000											
197	381	Meters Depr. Exp.			331,056	223,000											
198	382	Meter Installations Depr. Exp.			87,042	59,000											
199	383	House Regulators Depr. Exp.			40,069	27,000											
200	384	House Regulator Installations Depr. Exp.			7,180	5,000											
201	385	Industrial Meas & Reg Station Equip. Depr. Exp.			27,863	19,000											
202	387	Other Equipment Depr. Exp.			0	0											
203		Total Distribution Plant Depreciation Expense		13,315	5,545,685	3,738,000	0	0	0	0	0	0	0	0	0	0	0
204		<i>General Plant Depreciation Expense</i>															
205		Land & Land Rights Depr. Exp.			413	0											
206	389	Structures & Improvements Depr. Exp.			143,085	66,000											
207	390	Office Furniture & Equipment Depr. Exp.			220,931	101,000											
208	391	Transportation Equipment Depr. Exp.			89,883	41,000											
209	392	Stores Equipment Depr. Exp.			3,628	2,000											
210	393	Tools, Shop & Garage Equipment Depr. Exp.			56,493	26,000											
211	394	Laboratory Equipment Depr. Exp.			28,880	13,000											
212	395	Power Operated Equipment Depr. Exp.			131,824	61,000											
213	396	Communication Equipment Depr. Exp.			211,140	97,000											
214	397	Miscellaneous Equipment Depr. Exp.			1,471	1,000											
215		Total General Plant Depreciation Expense		(2,074)	887,748	408,000	0	0	0	0	0	0	0	0	0	0	0
216		Total Depreciation Expense			6,877,919	4,471,000	0	0	0	0	0	0	0	0	0	0	0
217		<i>Amortization Expense</i>															
218	407	FAS 109 Amortization Exp.				0											
219	404.xx	Leasehold Improvement Amortization Exp.				73,000											
220	404.30	Intangible Plant - Software Amortization Exp.				337,000											
221		Open				0											
222		Total Amortization Expense				410,000	0	0	0	0	0	0	0	0	0	0	0
223		Total Depreciation and Amortization Expense				4,881,000	0	0	0	0	0	0	0	0	0	0	0
224		Total Operating Expense Before Income Tax Items				75,120,000	0	0	0	0	0	(1,850,000)	(22,000)	(226,000)	15,000	44,000	
225		Income Tax - State															
226		Income Tax - Federal				(651,000)						61,000	8,000	79,000	(5,000)	(15,000)	
227		Investment Tax Credit Adjustment (Net)				(31,000)											
228		Amortization of Deferred Income Taxes				2,229,000											
229		Total Operating Expense				76,667,000	0	0	0	0	0	(1,789,000)	(14,000)	(147,000)	10,000	29,000	
230																	
231																	
232																	
233																	
234																	
235																	
236																	
237																	
238																	
239																	
240																	

181	Proforma		AVISTA UTILITIES										Washington Jurisdiction		Expense Page 4B	
182	Pro Forma Results of Operations		Depreciation Expense & Income Tax												21-Oct-99	
183			For the Year Ended December 31, 1998												9:40 AM	
184																
185	(b)	(c)	(d)	(t)	(s)	(l)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ah)	(aj)	(aq)
186	Account	Description		Federal	Pro Forma	Eliminate	Subsidiary	Rentals Expense	Lease	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total
187				Income Tax	Restate Debt	Accounts Rec.	Office Space	Franchise Tax	Expense	Depreciation	Wage & Salary	Revenue Gas Cost	Miscellaneous		of All	
188				Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4		Adjustments	
189		<i>Distribution Plant Depreciation Expense</i>														
190	374	Land & Land Rights Depr. Exp.													0	0
191	375	Structures & Improvements Depr. Exp.													0	5,000
192	376-SM	Mains Depr. Exp.								254,000					254,000	1,308,000
193	376-LG	Mains Depr. Exp.								150,000					150,000	751,000
194	378	Meas & Reg Station Equip-Gen Depr. Exp.								22,000					22,000	40,000
195	379	Meas & Reg Station Equip-City Gate Depr. Exp.								(2,000)					(2,000)	15,000
196	380	Services Depr. Exp.								(259,000)					(259,000)	1,451,000
197	381	Meters Depr. Exp.								86,000					86,000	309,000
198	382	Meter Installations Depr. Exp.													0	59,000
199	383	House Regulators Depr. Exp.													0	27,000
200	384	House Regulator Installations Depr. Exp.													0	5,000
201	385	Industrial Meas & Reg Station Equip. Depr. Exp.								(3,000)					(3,000)	16,000
202	387	Other Equipment Depr. Exp.													0	0
203		Total Distribution Plant Depreciation Expense		0	0	0	0	0	0	248,000	0	0	0	0	248,000	3,986,000
204																
205		<i>General Plant Depreciation Expense</i>														
206	389	Land & Land Rights Depr. Exp.													0	0
207	390	Structures & Improvements Depr. Exp.													0	66,000
208	391	Office Furniture & Equipment Depr. Exp.								240,000					240,000	341,000
209	392	Transportation Equipment Depr. Exp.													0	41,000
210	393	Stores Equipment Depr. Exp.													0	2,000
211	394	Tools, Shop & Garage Equipment Depr. Exp.								(6,000)					(6,000)	20,000
212	395	Laboratory Equipment Depr. Exp.								(5,000)					(5,000)	8,000
213	396	Power Operated Equipment Depr. Exp.													0	61,000
214	397	Communication Equipment Depr. Exp.								74,000					74,000	171,000
215	398	Miscellaneous Equipment Depr. Exp.													0	1,000
216		Total General Plant Depreciation Expense		0	0	0	0	0	0	303,000	0	0	0	0	303,000	711,000
217																
218		Total Depreciation Expense		0	0	0	0	0	0	552,000	0	0	0	0	552,000	5,029,000
219																
220		Amortization Expense														
221	407	FAS 109 Amortization Exp.													0	0
222	404.xx	Leasehold Improvement Amortization Exp.													0	73,000
223	404.30	Intangible Plant - Software Amortization Exp													0	337,000
224		Open													0	0
225		Total Amortization Expense		0	0	0	0	0	0	0	0	0	0	0	0	410,000
226																
227		Total Depreciation and Amortization Expense		0	0	0	0	0	0	552,000	0	0	0	0	552,000	5,439,000
228																
229		Total Operating Expense Before Income Tax It		0	0	(245,000)	(6,000)	706,000	(20,000)	552,000	166,000	(8,577,000)	(264,000)	0	(9,727,000)	65,393,000
230																
231		Income Tax - State													0	0
232		Income Tax - Federal		558,000	289,000	86,000	2,000	(247,000)	7,000	(193,000)	(58,000)	817,000	92,000		1,481,000	830,000
233																
234		Investment Tax Credit Adjustment (Net)													0	(31,000)
235		Amortization of Deferred Income Taxes		(136,000)											(136,000)	2,093,000
236																
237		Total Operating Expense		422,000	289,000	(159,000)	(4,000)	459,000	(13,000)	359,000	108,000	(7,760,000)	(172,000)	0	(8,382,000)	68,285,000
238																
239																
240																

245	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
246	Notes															
247	Account	Description				Balance	Deferred FIT	Deferred Gain	Gas	Weatherization	Customer	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries &
248						Per Books	Rate Base	on Office Bldg	Inventory	& DSM Invest	Advances	B&O Taxes	Property Tax	Expense	Expense	Damages
249							Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L
250	Rate Base															
251	Plant In Service															
252		Intangible Plant														
253	303.1X	Miscellaneous-Computer Software				1,657,000										
254		Total Intangible Plant				1,657,000	0	0	0	0	0	0	0	0	0	0
255																
256		Underground Storage Plant														
257	350	Land & Land Rights				291,000										
258	351	Structures & Improvements				795,000										
259	352	Wells				9,101,000										
260	353	Lines				594,000										
261	354	Compressor Station Equipment				1,114,000										
262	355	Measuring & Regulating Equipment				700,000										
263	356	Purification Equipment				341,000										
264	357	Other Equipment				1,155,000										
265		Total Underground Storage Plant				14,091,000	0	0	0	0	0	0	0	0	0	0
266																
267		Distribution Plant														
268	374	Land & Land Rights				60,000										
269	375	Structures & Improvements				217,000										
270	376-SM	Mains	63.68%			45,358,000										
271	376-LG	Mains	36.32%			25,870,000										
272	378	Meas & Reg Station Equip-General				1,064,000										
273	379	Meas & Reg Station Equip-City Gate				429,000										
274	380	Services				59,148,000										
275	381	Meters				12,388,000										
276	382	Meter Installations				3,046,000										
277	383	House Regulators				1,615,000										
278	384	House Regulator Installations				290,000										
279	385	Industrial Meas & Reg Station Equip				840,000										
280	387	Other Equipment				0										
281		Total Distribution Plant				150,325,000	0	0	0	0	0	0	0	0	0	0
282																
283		General Plant														
284	389	Land & Land Rights				165,000										
285	390	Structures & Improvements				1,990,000										
286	391	Office Furniture & Equipment				2,532,000										
287	392	Transportation Equipment				1,752,000										
288	393	Stores Equipment				98,000										
289	394	Tools, Shop & Garage Equipment				749,000										
290	395	Laboratory Equipment				388,000										
291	396	Power Operated Equipment				1,624,000										
292	397	Communication Equipment				1,870,000										
293	398	Miscellaneous Equipment				43,000										
294		Total General Plant				11,211,000	0	0	0	0	0	0	0	0	0	0
295																
296		Total Plant In Service				177,284,000	0	0	0	0	0	0	0	0	0	0
297																
298																
299																
300																

241 Proforma		AVISTA UTILITIES											Washington Jurisdiction		Rate Base Page 1B			
242 Pro Forma Results of Operations		Plant In Service													21-Oct-99			
243		For the Year Ended December 31, 1998													9:40 AM			
244	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
245	Account	Description	Federal	Pro Forma	Eliminate	Subsidiary	Restate Expense	Lease	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total		
246			Income Tax	Restate Debt	Accounts Rec	Office Space	Franchise Tax	Expense	Depreciation	Wage & Salary	Revenue Gas Cost	Miscellaneous		of All				
247			Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Col FF 1	Adj Col FF 2	Adj Col FF 3	Adj Col FF 4		Adjustments				
248																		
249																		
250	Rate Base																	
251	Plant In Service																	
252	Intangible Plant																	
253	303.1X	Miscellaneous-Computer Software													0	1,657,000		
254		Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	1,657,000		
255																		
256	Underground Storage Plant																	
257	350	Land & Land Rights													0	291,000		
258	351	Structures & Improvements													0	795,000		
259	352	Wells													0	9,101,000		
260	353	Lines													0	594,000		
261	354	Compressor Station Equipment													0	1,114,000		
262	355	Measuring & Regulating Equipment													0	700,000		
263	356	Purification Equipment													0	341,000		
264	357	Other Equipment													0	1,155,000		
265		Total Underground Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	14,091,000		
266																		
267	Distribution Plant																	
268	374	Land & Land Rights													0	60,000		
269	375	Structures & Improvements													0	217,000		
270	376-SM	Mains													0	45,358,000		
271	376-LG	Mains													0	25,870,000		
272	378	Meas & Reg Station Equip-General													0	1,064,000		
273	379	Meas & Reg Station Equip-City Gate													0	429,000		
274	380	Services													0	59,148,000		
275	381	Meters													0	12,388,000		
276	382	Meter Installations													0	3,046,000		
277	383	House Regulators													0	1,615,000		
278	384	House Regulator Installations													0	290,000		
279	385	Industrial Meas & Reg Station Equip													0	840,000		
280	387	Other Equipment													0	0		
281		Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	150,325,000		
282																		
283	General Plant																	
284	389	Land & Land Rights													0	165,000		
285	390	Structures & Improvements													0	1,990,000		
286	391	Office Furniture & Equipment													0	2,532,000		
287	392	Transportation Equipment													0	1,752,000		
288	393	Stores Equipment													0	98,000		
289	394	Tools, Shop & Garage Equipment													0	749,000		
290	395	Laboratory Equipment													0	388,000		
291	396	Power Operated Equipment													0	1,624,000		
292	397	Communication Equipment													0	1,870,000		
293	398	Miscellaneous Equipment													0	43,000		
294		Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	11,211,000		
295																		
296		Total Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	177,284,000		
297																		
298																		
299																		
300																		

301	Proforma	AVISTA UTILITIES														Natural Gas Utility	Washington Jurisdiction	Rate Base Page 2
302	Pro Forma Results of Operations	Accumulated Reserve For Depreciation																21-Oct-99
303		For the Year Ended December 31, 1998																9:40 AM
304																		
305	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
306				Notes	System	Balance	Deferred FIT	Deferred Gain	Gas	Weatherization	Customer	Eliminate	Pro Forma	Uncollectible	Regulatory	Injures &		
307	Account	Description			Accumulated	Per Books	Rate Base	on Office Bldg	Inventory	& DSM Invest	Advances	R&O Taxes	Property Tax	Expense	Expense	Damages		
308					Reserve		Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L		
309																		
310	Accumulated Reserve for Depreciation																	
311		<i>Underground Storage Plant Accum. Depr.</i>																
312	350	Land & Land Rights Accum. Depr.			10,909	8,000												
313	351	Structures & Improvements Accum. Depr.			476,762	345,000												
314	352	Wells Accum. Depr.			5,596,621	4,045,000												
315	353	Lines Accum. Depr.			237,913	172,000												
316	354	Compressor Station Equip. Accum. Depr.			919,888	665,000												
317	355	Measuring & Regulating Equip. Accum. Depr.			236,156	171,000												
318	356	Purification Equipment Accum. Depr.			257,805	186,000												
319	357	Other Equipment Accum. Depr.			476,058	344,000												
320		Total Underground Storage Plant Accum. Depr.			8,212,112	5,936,000	0	0	0	0	0	0	0	0	0	0	0	
321																		
322		<i>Distribution Plant Accumulated Depreciation</i>																
323	374	Land & Land Rights Accum. Depr.			0	0												
324	375	Structures & Improvements Accum. Depr.			102,278	67,000												
325	376-SM	Mains Accum. Depr.	63.68%		20,495,023	13,389,000												
326	376-LG	Mains Accum. Depr.	36.32%		11,689,372	7,637,000												
327	378	Meas & Reg Station Equip-Gen. Accum. Depr.			227,110	148,000												
328	379	Meas & Reg Station Equip-City Gate Accum. Depr.			222,013	145,000												
329	380	Services Accum. Depr.			23,010,531	15,032,000												
330	381	Meters Accum. Depr.			3,741,449	2,444,000												
331	382	Meter Installations Accum. Depr.			1,550,576	1,013,000												
332	383	House Regulators Accum. Depr.			682,237	446,000												
333	384	House Regulator Installations Accum. Depr.			211,005	138,000												
334	385	Industrial Meas & Reg Station Equip Accum. Depr.			489,243	320,000												
335	387	Other Equipment Accum. Depr.			0	0												
336		Total Distribution Plant Accumulated Depreciation			62,420,837	40,779,000	0	0	0	0	0	0	0	0	0	0	0	
337																		
338		<i>General Plant Accumulated Depreciation</i>																
339	389	Land & Land Rights Accum. Depr.			6,252	4,000												
340	390	Structures & Improvements Accum. Depr.			959,875	559,000												
341	391	Office Furniture & Equipment Accum. Depr.			1,168,282	690,000												
342	392	Transportation Equipment Accum. Depr.			902,593	525,000												
343	393	Stores Equipment Accum. Depr.			35,760	21,000												
344	394	Tools, Shop & Garage Equip. Accum. Depr.			376,147	219,000												
345	395	Laboratory Equipment Accum. Depr.			171,788	100,000												
346	396	Power Operated Equipment Accum. Depr.			1,345,277	782,000												
347	397	Communication Equipment Accum. Depr.			1,201,688	699,000												
348	398	Miscellaneous Equipment Accum. Depr.			37,884	22,000												
349		Total General Plant Accumulated Depreciation			6,205,546	3,611,000	0	0	0	0	0	0	0	0	0	0	0	
350																		
351		Total Accumulated Depreciation			76,838,495	50,326,000	0	0	0	0	0	0	0	0	0	0	0	
352																		
353		Accumulated Amortization																
354	303 1X	Miscellaneous-Computer Software				1,077,000												
355		Leasehold Improvements				340,000												
356		Open				0												
357		Total Accumulated Amortization				1,417,000	0	0	0	0	0	0	0	0	0	0	0	
358																		
359		Net Plant				125,541,000	0	0	0	0	0	0	0	0	0	0	0	
360																		

301 Proforma		AVISTA UTILITIES											Washington Jurisdiction		Rate Base Page 2B	
302 Pro Forma Results of Operations		Accumulated Reserve For Depreciation											21-Oct-99			
303		For the Year Ended December 31, 1998											9:40 AM			
304	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ap)	(aq)
305	Account	Description	Federal	Pro Forma	Eliminate	Subsidiary	Franchise Tax	Lease	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total	
306			Income Tax	Restate Debt	Accounts Pay	Office Space	Franchise Tax	Expense	Depreciation	Wage & Salary	Revenue Gas Cost	Miscellaneous		of All		
307			Adj. Column M	Adj. Column N	Adj. Column O	Adj. Column P	Adj. Column Q	Adj. Column R	Adj. Col PF1	Adj. Col PF2	Adj. Col PF3	Adj. Col PF4		Adjustments		
308																
309																
310	Accumulated Reserve for Depreciation															
311		<i>Underground Storage Plant Accum. Depr.</i>														
312	350	Land & Land Rights Accum. Depr.													0	8,000
313	351	Structures & Improvements Accum. Depr.													0	345,000
314	352	Wells Accum. Depr.													0	4,045,000
315	353	Lines Accum. Depr.													0	172,000
316	354	Compressor Station Equip. Accum. Depr.							1,000						1,000	666,000
317	355	Measuring & Regulating Equip. Accum. Depr.													0	171,000
318	356	Purification Equipment Accum. Depr.													0	186,000
319	357	Other Equipment Accum. Depr.													0	344,000
320		Total Underground Storage Plant Accum. Depr.	0	0	0	0	0	0	1,000	0	0	0	0	0	1,000	5,937,000
321																
322		<i>Distribution Plant Accumulated Depreciation</i>														
323	374	Land & Land Rights Accum. Depr.													0	0
324	375	Structures & Improvements Accum. Depr.													0	67,000
325	376-SM	Mains Accum. Depr.							128,000						128,000	13,517,000
326	376-LG	Mains Accum. Depr.							75,000						75,000	7,712,000
327	378	Meas & Reg Station Equip-Gen. Accum. Depr.							11,000						11,000	159,000
328	379	Meas & Reg Station Equip-City Gate Accum. D							(1,000)						(1,000)	144,000
329	380	Services Accum. Depr.							(130,000)						(130,000)	14,902,000
330	381	Meters Accum. Depr.							43,000						43,000	2,487,000
331	382	Meter Installations Accum. Depr.													0	1,013,000
332	383	House Regulators Accum. Depr.													0	446,000
333	384	House Regulator Installations Accum. Depr.													0	138,000
334	385	Industrial Meas & Reg Station Equip Accum. D							(2,000)						(2,000)	318,000
335	387	Other Equipment Accum. Depr.													0	0
336		Total Distribution Plant Accumulated Depreciat	0	0	0	0	0	0	124,000	0	0	0	0	0	124,000	40,903,000
337																
338		<i>General Plant Accumulated Depreciation</i>														
339	389	Land & Land Rights Accum. Depr.													0	4,000
340	390	Structures & Improvements Accum. Depr.													0	559,000
341	391	Office Furniture & Equipment Accum. Depr.							120,000						120,000	800,000
342	392	Transportation Equipment Accum. Depr.													0	525,000
343	393	Stores Equipment Accum. Depr.													0	21,000
344	394	Tools, Shop & Garage Equip. Accum. Depr.							(3,000)						(3,000)	216,000
345	395	Laboratory Equipment Accum. Depr.							(3,000)						(3,000)	97,000
346	396	Power Operated Equipment Accum. Depr.													0	782,000
347	397	Communication Equipment Accum. Depr.							37,000						37,000	736,000
348	398	Miscellaneous Equipment Accum. Depr.													0	22,000
349		Total General Plant Accumulated Depreciat	0	0	0	0	0	0	151,000	0	0	0	0	0	151,000	3,762,000
350																
351		Total Accumulated Depreciation	0	0	0	0	0	0	276,000	0	0	0	0	0	276,000	50,602,000
352																
353		Accumulated Amortization														
354	303.1X	Miscellaneous-Computer Software													0	1,077,000
355		Leasehold Improvements													0	340,000
356		Open													0	0
357		Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417,000
358																
359		Net Plant	0	0	0	0	0	0	(276,000)	0	0	0	0	0	(276,000)	125,265,000
360																

361 Proforma
362 Pro Forma Results of Operations
363
364

AVISTA UTILITIES
Miscellaneous Rate Base Items and Revenues
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

Rate Base Page 3
21-Oct-99
9:40 AM

365	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
366	Account	Description		Notes		Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L
370		Accumulated Deferred Income Taxes					(10,295,000)	215,000								
372		Miscellaneous Rate Base Items														
373		Customer Advances									(99,000)					
374		Gas Inventory							1,458,000							
375		Gain on Sale of Office Building						(615,000)								
376		Demand Side Management Investment								4,443,000						
377		Open														
378		Open														
379		Total Miscellaneous Rate Base Items				0	0	(615,000)	1,458,000	4,443,000	(99,000)	0	0	0	0	0
380																
381		Total Rate Base				125,541,000	(10,295,000)	(400,000)	1,458,000	4,443,000	(99,000)	0	0	0	0	0
382																
383		Operating Revenues														
384	48X	From Retail Sale of Gas				67,226,000						(1,601,000)				
385	489.9X	From Transportation of Gas				5,294,000						(76,000)				
386		Open				0										
387		Open				0										
388		Open				0										
389		Open				0										
390		Open				0										
391																
392		Total Revenue From Retail Rates				72,520,000	0	0	0	0	0	(1,677,000)	0	0	0	0
393																
394		Other Operating Revenues														
395	483/484	Off System Sales				10,437,000										
396	488	Miscellaneous Service Revenues				3,000										
397	493	Rent From Gas Property				0										
398	495.9	Other Gas Revenue				2,189,000										
399		Open				0										
400		Open				0										
401		Total Other Operating Revenues				12,629,000	0	0	0	0	0	0	0	0	0	0
402																
403		Total Revenues				85,149,000	0	0	0	0	0	(1,677,000)	0	0	0	0
404																
405		Net Income				8,482,000	0	0	0	0	0	112,000	14,000	147,000	(10,000)	(29,000)
406																
407																
408																
409																
410																
411		Non-Additive Input Items														
412		-Interest Expense				5,767,000										
413																
414																
415																
416																
417																
418																
419																
420																

Crossfoot Error Test
FALSE
no errors found

361 Prolorma		AVISTA UTILITIES											Rate Base Page 35			
362 Pro Forma Results of Operations		Miscellaneous Rate Base Items and Revenues											21-Oct-99			
363		For the Year Ended December 31, 1998											9:40 AM			
364																
365	(b)	(c)	(d)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ap)	(aq)
366	Account	Description		Federal	Pro Forma	Eliminate	Subsidiary	Restate Expense	Lease	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total
367				Income Tax	Restate Debt	Accounts Rec.	Office Space	Franchise Tax	Expense	Depreciation	Wage & Salary	Revenue Gas Cost	Miscellaneous		of All	
368				Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4		Adjustments	
369																
370	Accumulated Deferred Income Taxes									97,000					(9,983,000)	(9,983,000)
371																
372	Miscellaneous Rate Base Items															
373	Customer Advances														(99,000)	(99,000)
374	Gas Inventory														1,458,000	1,458,000
375	Gain on Sale of Office Building														(615,000)	(615,000)
376	Demand Side Management Investment														4,443,000	4,443,000
377	Open														0	0
378	Open														0	0
379	Total Miscellaneous Rate Base Items			0	0	0	0	0	0	0	0	0	0	0	5,187,000	5,187,000
380																
381	Total Rate Base			0	0	0	0	0	0	(179,000)	0	0	0	0	(5,072,000)	120,469,000
382																
383	Operating Revenues															
384	48X From Retail Sale of Gas											6,010,000			4,409,000	71,635,000
385	489.9X From Transportation of Gas											(1,817,000)			(1,893,000)	3,401,000
386	Open														0	0
387	Open														0	0
388	Open														0	0
389	Open														0	0
390	Open														0	0
391																
392	Total Revenue From Retail Rates			0	0	0	0	0	0	0	0	4,193,000	0	0	2,516,000	75,036,000
393																
394	Other Operating Revenues															
395	483/484 Off System Sales											(10,437,000)			(10,437,000)	0
396	488 Miscellaneous Service Revenues														0	3,000
397	493 Rent From Gas Property														0	0
398	495.9 Other Gas Revenue														0	2,189,000
399	Open														0	0
400	Open														0	0
401	Total Other Operating Revenues			0	0	0	0	0	0	0	0	(10,437,000)	0	0	(10,437,000)	2,192,000
402																
403	Total Revenues			0	0	0	0	0	0	0	0	(6,244,000)	0	0	(7,921,000)	77,228,000
404																
405	Net Income			(422,000)	(289,000)	159,000	4,000	(459,000)	13,000	(359,000)	(108,000)	1,516,000	172,000	0	461,000	8,943,000
406																
407																
408																
409																
410																
411	Non-Additive Input Items															
412	-Interest Expense														(1,141,000)	4,626,000
413																
414																
415																
416																
417																
418																
419																
420																

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UG-99_____

Exhibit No. 55, Part 2
Witness: Tara L. Knox, Avista Corp.

1 Assign		AVISTA UTILITIES		Natural Gas Utility									Washington Jurisdiction					30-Sep-99		
2 Base Case		Cost of Service Calculation		For the Year Ended December 31, 1998															3:45 PM	
3		Functionalization and Classification																		
4		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
5		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4				
6		Account Description																		
7		Operation & Maintenance Expenses																		
8		Purchased Gas Expenses																		
9		804.xx Proforma Purchased Gas Expense																		
10		Input 39,245,000																		
137			10890	D05		10,890,000	7,117,681	3,079,925	560,265	34,225	97,904	0	0	0	0	0	0	0	0	
138			28355	E07		28,355,000	18,529,125	8,177,784	1,544,396	103,695	0	0	0	0	0	0	0	0	0	
139			P04		121,000															
140		807-00	Purchased Gas Expense																	
141			Throughput Excl Sch 148	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
142			Coincident Peak Firm	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
143			Sales Therms	E04	48	49,641	32,439	14,317	2,704	182	0	0	0	0	0	0	0	0	0	
144			Throughput	E01	69	71,359	30,972	13,669	2,581	173	11,818	12,145	0	0	0	0	0	0	0	
145			Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
146		808-00	Net Natural Gas Storage Transportation	P03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
147			Throughput Excl Sch 148	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
148			Coincident Peak Firm	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
149			Sales Therms	E04	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
150			Throughput	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
151			Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
152		Total Purchased Gas Expenses				39,366,000	39,366,000	25,710,217	11,285,695	2,109,946	138,275	109,722	12,145	0	0	0	0	0	0	
153		Underground Storage Expenses																		
154		814-OP Supervision & Engineering																		
155			U01		65,000															
156			22.73	D04		14,775	10,144	4,197	433	0	0	0	0	0	0	0	0	0	0	
157			77.27	E02		50,226	26,271	11,594	2,190	147	10,024	0	0	0	0	0	0	0	0	
158			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
159		815-OP	Maps & Records	U01	0															
160			Coincident Peak Firm	D04	22.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
161			Throughput Excl Sch 148	E02	77.27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
162			Sales Therms	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
163		816-OP	Wells Expenses	U01	24,000															
164			Coincident Peak Firm	D04	22.73	5,455	3,746	1,550	160	0	0	0	0	0	0	0	0	0	0	
165			Throughput Excl Sch 148	E02	77.27	18,545	9,700	4,281	808	54	3,701	0	0	0	0	0	0	0	0	
166			Sales Therms	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
167		817-OP	Lines Expenses	U01	1,000															
168			Coincident Peak Firm	D04	22.73	227	156	65	7	0	0	0	0	0	0	0	0	0	0	
169			Throughput Excl Sch 148	E02	77.27	773	404	178	34	2	154	0	0	0	0	0	0	0	0	
170			Sales Therms	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
171		818-OP	Compressor Station Expenses	U01	48,000															
172			Coincident Peak Firm	D04	22.73	10,910	7,491	3,100	319	0	0	0	0	0	0	0	0	0	0	
173			Throughput Excl Sch 148	E02	77.27	37,090	19,400	8,562	1,617	109	7,402	0	0	0	0	0	0	0	0	
174			Sales Therms	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
175		819-OP	Compressor Station Fuel & Power	U01	5,000															
176			Coincident Peak Firm	D04	22.73	1,137	780	323	33	0	0	0	0	0	0	0	0	0	0	
177			Throughput Excl Sch 148	E02	77.27	3,864	2,021	892	168	11	771	0	0	0	0	0	0	0	0	
178			Sales Therms	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
179		820-OP	Measuring & Regulator Station	U01	18,000															
180			Coincident Peak Firm	D04	22.73	4,091	2,809	1,162	120	0	0	0	0	0	0	0	0	0	0	

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction				30-Sep-99				
2 Base Case		Cost of Service Calculation										Functionalization and Classification										3:45 PM	
3		For the Year Ended December 31, 1998																					
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)					
5	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4								
6	Account Description																						
7																							
8																							
181	Throughput Excl Sch 148	77.27	E02		13,909	7,275	3,211	606	41	2,776	0	0	0	0	0								
182	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
183	821-OP Purification Expenses	U01		5,000																			
184	Coincident Peak Firm	22.73	D04		1,137	780	323	33	0	0	0	0	0	0	0								
185	Throughput Excl Sch 148	77.27	E02		3,864	2,021	892	168	11	771	0	0	0	0	0								
186	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
187	824-OP Other Expenses	U01		15,000																			
188	Coincident Peak Firm	22.73	D04		3,410	2,341	969	100	0	0	0	0	0	0	0								
189	Throughput Excl Sch 148	77.27	E02		11,591	6,062	2,676	505	34	2,313	0	0	0	0	0								
190	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
191	825-OP Storage Well Royalties & Rents	U01		31,000																			
192	Coincident Peak Firm	22.73	D04		7,046	4,838	2,002	206	0	0	0	0	0	0	0								
193	Throughput Excl Sch 148	77.27	E02		23,954	12,529	5,530	1,044	70	4,781	0	0	0	0	0								
194	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
195	826-OP Rents	U01		(2,000)																			
196	Coincident Peak Firm	22.73	D04		(455)	(312)	(129)	(13)	0	0	0	0	0	0	0								
197	Throughput Excl Sch 148	77.27	E02		(1,545)	(808)	(357)	(67)	(5)	(308)	0	0	0	0	0								
198	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
199	830-MT Supervision & Engineering	U01		37,000																			
200	Coincident Peak Firm	22.73	D04		8,410	5,775	2,389	246	0	0	0	0	0	0	0								
201	Throughput Excl Sch 148	77.27	E02		28,590	14,954	6,600	1,246	84	5,706	0	0	0	0	0								
202	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
203	831-MT Structures & Improvements	U01		6,000																			
204	Coincident Peak Firm	22.73	D04		1,364	936	387	40	0	0	0	0	0	0	0								
205	Throughput Excl Sch 148	77.27	E02		4,636	2,425	1,070	202	14	925	0	0	0	0	0								
206	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
207	832-MT Wells	U01		15,000																			
208	Coincident Peak Firm	22.73	D04		3,410	2,341	969	100	0	0	0	0	0	0	0								
209	Throughput Excl Sch 148	77.27	E02		11,591	6,062	2,676	505	34	2,313	0	0	0	0	0								
210	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
211	833-MT Lines	U01		4,000																			
212	Coincident Peak Firm	22.73	D04		909	624	258	27	0	0	0	0	0	0	0								
213	Throughput Excl Sch 148	77.27	E02		3,091	1,617	714	135	9	617	0	0	0	0	0								
214	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
215	834-MT Compressor Station Equipment	U01		25,000																			
216	Coincident Peak Firm	22.73	D04		5,683	3,902	1,614	166	0	0	0	0	0	0	0								
217	Throughput Excl Sch 148	77.27	E02		19,318	10,104	4,459	842	57	3,855	0	0	0	0	0								
218	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
219	835-MT Measuring & Regulating Station Equipment	U01		0																			
220	Coincident Peak Firm	22.73	D04		0	0	0	0	0	0	0	0	0	0	0								
221	Throughput Excl Sch 148	77.27	E02		0	0	0	0	0	0	0	0	0	0	0								
222	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								
223	836-MT Purification Equipment	U01		17,000																			
224	Coincident Peak Firm	22.73	D04		3,864	2,653	1,098	113	0	0	0	0	0	0	0								
225	Throughput Excl Sch 148	77.27	E02		13,136	6,871	3,032	573	38	2,622	0	0	0	0	0								
226	Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0								

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			
2 Base Case		Cost of Service Calculation													30-Sep-99			
3		For the Year Ended December 31, 1998													3:45 PM			
4												Functionalization and Classification						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4
7																		
8																		
227	837-MT Other Equipment				U01		5,000											
228	Coincident Peak Firm				22.73	D04		1,137	780	323	33	0	0	0	0	0	0	0
229	Throughput Excl Sch 148				77.27	E02		3,864	2,021	892	168	11	771	0	0	0	0	0
230	Sales Terms				0	E04		0	0	0	0	0	0	0	0	0	0	0
231	Total Underground Storage Expenses						319,000	319,000	178,714	77,502	12,869	722	49,194	0	0	0	0	0
232																		
233	Distribution Expenses																	
234	<i>Operation Expense</i>																	
235	870-OP	Supervision & Engineering			Input		174,000											
236		Distribution Plant			100	S15		174,000	130,236	29,986	3,415	146	6,111	4,106	0	0	0	0
237	871-OP	Distribution Load Dispatching			Input		22,000											
238		Throughput			100	E01		22,000	9,549	4,214	796	53	3,643	3,744	0	0	0	0
239	872-OP	Compressor Station Labor & Expenses			Input		0											
240		Open			100	xxx		0	0	0	0	0	0	0	0	0	0	0
241	874-OP	Mains & Services Expense			Input		902,000											
242		Mains & Services Plant			100	S06		902,000	679,738	150,531	18,458	677	31,112	21,484	0	0	0	0
243	875-OP	Measuring & Regulating Stations-General			Input		25,000											
244		Meas & Reg Plant-General			100	S08		25,000	12,477	5,298	732	61	3,479	2,953	0	0	0	0
245	876-OP	Measuring & Regulating Stations-Industrial			Input		1,000											
246		Meas & Reg Plant-Industrial			100	S19		1,000	0	188	83	20	477	232	0	0	0	0
247	877-OP	Measuring & Regulating Stations-City Gate			Input		73,000											
248		Meas & Reg Plant-City Gate			100	S09		73,000	36,434	15,470	2,137	177	10,159	8,622	0	0	0	0
249	878-OP	Meters & House Regulators Expenses			Input		334,000											
250		Meters, Hse Reg & Install Plant			100	S07		334,000	256,446	69,851	3,137	154	3,173	1,240	0	0	0	0
251	879-OP	Customer Installations			Input		682,000											
252		Installations Cost			100	C05		682,000	599,216	79,246	3,382	0	156	0	0	0	0	0
253	880-OP	Other Distribution Expense			Input		449,000											
254		Other Dist O&M Exp			100	S04		449,000	326,419	80,396	8,760	526	19,750	13,148	0	0	0	0
255	881-OP	Rents			Input		7,000											
256		Other Dist O&M Exp			100	S04		7,000	5,089	1,253	137	8	308	205	0	0	0	0
257	Total Distribution Operation Expense						2,669,000	2,669,000	2,055,603	436,435	41,037	1,822	78,368	55,735	0	0	0	0
258	<i>Maintenance Expense</i>																	
259	885-MT	Supervision & Engineering			Input		15,000											
260		Distribution Plant			100	S15		15,000	11,227	2,585	294	13	527	354	0	0	0	0
261	886-MT	Structures & Improvements			Input		0											
262		Other Dist Plant			100	S05		0	0	0	0	0	0	0	0	0	0	0
263	887-MT	Mains			Input		673,000											
264		Distribution Mains Plant			100	S21		673,000	404,727	172,228	24,292	894	41,620	29,239	0	0	0	0
265	888-MT	Compressor Station Equipment			Input		0											
266		Open			100	xxx		0	0	0	0	0	0	0	0	0	0	0
267	889-MT	Measuring & Regulating Stations-General			Input		82,000											
268		Meas & Reg Plant-General			100	S08		82,000	40,926	17,378	2,400	199	11,412	9,685	0	0	0	0
269	890-MT	Measuring & Regulating Stations-Industrial			Input		81,000											
270		Meas & Reg Plant-Industrial			100	S19		81,000	0	15,237	6,763	1,585	38,613	18,802	0	0	0	0
271	891-MT	Measuring & Regulating Stations-City Gate			Input		25,000											
272		Meas & Reg Plant-City Gate			100	S09		25,000	12,477	5,298	732	61	3,479	2,953	0	0	0	0

1 Assign		AVISTA UTILITIES														Natural Gas Utility				Washington Jurisdiction			
2 Base Case		Cost of Service Calculation																		30-Sep-99			
3		For the Year Ended December 31, 1998																		3:45 PM			
4																Functionalization and Classification							
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)					
6				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4					
7	Account Description																						
8																							
273	892-MT Services			Input			193,000																
274	Services Plant			100	S20		193,000	180,819	11,518	316	11	300	35	0	0	0	0						
275	893-MT Meters & House Regulators			Input			287,000																
276	Meters, Hse Reg & Install Plant			100	S07		287,000	220,359	60,022	2,695	132	2,727	1,065	0	0	0	0						
277	894-MT Other Equipment			Input			0																
278	Distribution Plant			100	S15		0	0	0	0	0	0	0	0	0	0	0						
279	Total Distribution Maintenance Expense						1,356,000	1,356,000	870,536	284,265	37,493	2,894	98,678	62,133	0	0	0	0					
280	Total Distribution Expense						4,025,000	4,025,000	2,926,140	720,700	78,530	4,717	177,046	117,867	0	0	0	0					
281																							
282	Customer Accounting Expenses																						
283	901-OP Supervision			Input			111,000																
284	All Customers			100	C01		111,000	108,532	2,392	41	1	28	6	0	0	0	0						
285	902-OP Meter Reading			K01			719,000																
286	All Customers			100	C01		719,000	703,013	15,496	265	6	183	38	0	0	0	0						
287	Uncollectibles Allocator			0	R03		0	0	0	0	0	0	0	0	0	0	0						
288	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
289	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
290	903-OP Customer Records & Collection			K01			1,762,000																
291	All Customers			100	C01		1,762,000	1,722,822	37,974	648	15	448	93	0	0	0	0						
292	Uncollectibles Allocator			0	R03		0	0	0	0	0	0	0	0	0	0	0						
293	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
294	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
295	904-OP Uncollectible Accounts			K02			284,000																
296	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0						
297	Uncollectibles Allocator			100	R03		284,000	194,696	65,251	10,492	689	7,865	5,007	0	0	0	0						
298	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
299	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
300	905-OP Misc Customer Accounts Expenses			K01			67,000																
301	All Customers			100	C01		67,000	65,510	1,444	25	1	17	4	0	0	0	0						
302	Uncollectibles Allocator			0	R03		0	0	0	0	0	0	0	0	0	0	0						
303	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
304	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0						
305	Total Customer Accounting Expenses						2,943,000	2,943,000	2,794,574	122,556	11,470	712	8,540	5,147	0	0	0	0					
306																							
307	Customer Information Expense																						
308	907-OP Supervision			Input			0																
309	All Customers			100	C01		0	0	0	0	0	0	0	0	0	0	0						
310	908-OP Customer Assistance Expenses			I02			552,000																
311	All Customers			118	C01		118,000	115,376	2,543	43	1	30	6	0	0	0	0						
312	Coincident Peak - All			238	D01		237,702	131,409	54,372	5,604	577	27,890	17,849	0	0	0	0						
313	Throughput			196	E01		196,298	85,199	37,603	7,101	477	32,509	33,409	0	0	0	0						
314	909-OP Advertising			I01			36,000																
315	All Customers			100	C01		36,000	35,200	776	13	0	9	2	0	0	0	0						
316	Coincident Peak - All			0	D01		0	0	0	0	0	0	0	0	0	0	0						
317	Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0						
318	910-OP Misc Customer Service & Info Expense			I01			0																

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3		For the Year Ended December 31, 1998		Functionalization and Classification														
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
319	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0	0	
320	Coincidental Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0	0	
321	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	
322	Total Customer Information Expense				588,000	588,000	367,184	95,294	12,762	1,056	60,438	51,266	0	0	0	0		
323																		
324	Sales Expenses																	
325	911-OP Supervision		Input		0													
326	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0	0	
327	912-OP Demonstrating & Selling Expenses		V01		479,000													
328	All Customers		100	C01		479,000	468,350	10,323	176	4	122	25	0	0	0	0		
329	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
330	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
331	913-OP Advertising Expenses		V01		0													
332	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0		
333	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
334	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
335	916-OP Misc Sales Expenses		V01		0													
336	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0		
337	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
338	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
339	Total Sales Expenses				479,000	479,000	468,350	10,323	176	4	122	25	0	0	0	0		
340																		
341	Subtotal Expenses				47,720,000	47,720,000	32,445,179	12,312,070	2,225,753	145,485	405,062	186,451	0	0	0	0		
342																		
343	Administrative & General Expenses																	
344	920-OP Admin. & General Salaries		M01		2,483,000													
345	Admin & Gen Exp Alloc		50	S02		1,241,500	995,891	154,453	17,739	1,108	44,995	27,313	0	0	0	0		
346	Throughput		50	E01		1,241,500	538,848	237,819	44,913	3,016	205,604	211,300	0	0	0	0		
347	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0		
348	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0		
349	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0		
350	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0		
351	921-OP Office Supplies & Expenses		M01		999,000													
352	Admin & Gen Exp Alloc		50	S02		499,500	400,683	62,142	7,137	446	18,103	10,989	0	0	0	0		
353	Throughput		50	E01		499,500	216,798	95,683	18,070	1,213	82,722	85,014	0	0	0	0		
354	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0		
355	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0		
356	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0		
357	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0		
358	923-OP Outside Services Employed		M01		1,067,000													
359	Admin & Gen Exp Alloc		50	S02		533,500	427,957	66,372	7,623	476	19,336	11,737	0	0	0	0		
360	Throughput		50	E01		533,500	231,555	102,196	19,300	1,296	88,353	90,800	0	0	0	0		
361	Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0		
362	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0		
363	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0		
364	Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0		

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3		For the Year Ended December 31, 1998										Functionalization and Classification											
4																							
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)					
6	Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4					
7																							
8																							
365	924-OP	Property Insurance Premium		M02			16,000																
366		Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0	0					
367		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0					
368		Plant in Service		100	S17		16,000	11,718	2,854	342	15	725	345	0	0	0	0	0					
369		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
370		Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0					
371		Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0	0					
372	925-OP	Injuries & Damages		M01			236,000																
373		Admin & Gen Exp Alloc		50	S02		118,000	94,656	14,680	1,686	105	4,277	2,596	0	0	0	0	0					
374		Throughput		50	E01		118,000	51,216	22,604	4,269	287	19,542	20,083	0	0	0	0	0					
375		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					
376		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
377		Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0					
378		Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0	0					
379	926-OP	Employee Pension & Benefits		M04			467,000																
380		Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0	0					
381		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0					
382		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					
383		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
384		Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0					
385		Labor Expense		100	S13		467,000	361,511	60,334	7,098	416	20,346	17,295	0	0	0	0	0					
386	927-OP	Franchise Requirements		M03			657,000																
387		Admin & Gen Exp Alloc		0	S02		0	0	0	0	0	0	0	0	0	0	0	0					
388		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0					
389		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					
390		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
391		Revenues From Retail Rates		100	R01		657,000	450,407	150,950	24,271	1,594	18,195	11,584	0	0	0	0	0					
392		Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0	0					
393	928-OP	Regulatory Commission Expenses		M06			392,000																
394		Admin & Gen Exp Alloc		116	S02		116,000	93,051	14,431	1,657	104	4,204	2,552	0	0	0	0	0					
395		Throughput		116	E01		116,000	50,347	22,221	4,196	282	19,211	19,743	0	0	0	0	0					
396		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					
397		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
398		Revenues From Retail Rates		160	R01		160,000	109,688	36,761	5,911	388	4,431	2,821	0	0	0	0	0					
399		Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0	0					
400	930-OP	Miscellaneous & General Expense		M01			493,000																
401		Admin & Gen Exp Alloc		50	S02		246,500	197,734	30,667	3,522	220	8,934	5,423	0	0	0	0	0					
402		Throughput		50	E01		246,500	106,988	47,219	8,917	599	40,823	41,954	0	0	0	0	0					
403		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					
404		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0					
405		Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0	0					
406		Labor Expense		0	S13		0	0	0	0	0	0	0	0	0	0	0	0					
407	931-OP	Rents		M05			728,000																
408		Admin & Gen Exp Alloc		215	S02		214,500	172,065	26,686	3,065	191	7,774	4,719	0	0	0	0	0					
409		Throughput		215	E01		214,500	93,099	41,089	7,760	521	35,523	36,507	0	0	0	0	0					
410		Plant in Service		0	S17		0	0	0	0	0	0	0	0	0	0	0	0					

1	Assign	AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction				30-Sep-99	
2	Base Case	Cost of Service Calculation										Functionalization and Classification							3:45 PM	
3		For the Year Ended December 31, 1998																		
4																				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume						
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Service	Service	Transport	Transport					
8									Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4		
411	All Customers				299	C01	299,000	292,352	6,444	110	3	76	16	0	0	0	0	0		
412	Revenues From Retail Rates				0	R01	0	0	0	0	0	0	0	0	0	0	0	0		
413	Labor Expense				0	S13	0	0	0	0	0	0	0	0	0	0	0	0		
414	935-MT Maintenance of General Plant				M02		466,000													
415	Admin & Gen Exp Alloc				0	S02	0	0	0	0	0	0	0	0	0	0	0	0		
416	Throughput				0	E01	0	0	0	0	0	0	0	0	0	0	0	0		
417	Plant in Service				100	S17	466,000	341,274	83,128	9,972	448	21,123	10,055	0	0	0	0	0		
418	All Customers				0	C01	0	0	0	0	0	0	0	0	0	0	0	0		
419	Revenues From Retail Rates				0	R01	0	0	0	0	0	0	0	0	0	0	0	0		
420	Labor Expense				0	S13	0	0	0	0	0	0	0	0	0	0	0	0		
421	Total Administrative & General Expenses						8,004,000	8,004,000	5,237,839	1,278,734	197,559	12,727	664,295	612,846	0	0	0	0		
422																				
423	Total Operating & Maintenance Expenses						55,724,000	55,724,000	37,683,018	13,590,804	2,423,312	158,212	1,069,357	799,297	0	0	0	0		
424																				
425	Taxes Other Than Income Taxes																			
426	Property Related																			
427	-Production				Input		0													
428	Open				100	xxx	0	0	0	0	0	0	0	0	0	0	0	0		
429	-Underground Storage				Input		101,000													
430	Underground Storage Plant				100	S14	101,000	56,583	24,538	4,075	228	15,576	0	0	0	0	0	0		
431	-Distribution				Input		1,111,000													
432	Distribution Plant				100	S15	1,111,000	831,562	191,464	21,803	932	39,020	26,219	0	0	0	0	0		
433	-Administrative & General				Input		15,000													
434	General Plant				100	S16	15,000	10,985	2,676	321	14	680	324	0	0	0	0	0		
435	Total Property Related						1,227,000	1,227,000	899,131	218,678	26,198	1,175	55,275	26,543	0	0	0	0		
436																				
437	State Excise																			
438	-Distribution				Input		3,005,000													
439	Revenues From Retail Rates				100	R01	3,005,000	2,060,081	690,418	111,012	7,289	83,219	52,983	0	0	0	0	0		
440	Total State Excise						3,005,000	3,005,000	2,060,081	690,418	111,012	7,289	83,219	52,983	0	0	0	0		
441																				
442	Business & Occupation																			
443	-Distribution				Input		0													
444	Distribution Plant				100	S15	0	0	0	0	0	0	0	0	0	0	0	0		
445	-Open						0													
446	-Open						0													
447	Total Business & Occupation						0	0	0	0	0	0	0	0	0	0	0	0		
448																				
449	Miscellaneous																			
450	-Distribution				Input		4,000													
451	Distribution Plant				100	S15	4,000	2,994	689	78	3	140	94	0	0	0	0	0		
452	Total Miscellaneous						4,000	4,000	2,994	689	78	3	140	94	0	0	0	0		
453																				
454	Total Taxes Other Than Income Taxes						4,236,000	4,236,000	2,962,205	909,785	137,288	8,467	138,634	79,620	0	0	0	0		
455																				
456	Depreciation Expense																			

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction							
2 Base Case		Cost of Service Calculation										Functionalization and Classification										
3		For the Year Ended December 31, 1998																				
4																						
5 (k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)					
6		Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume										
7 Account Description		Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4							
8																						
457		<i>Underground Storage Plant Depreciation Expense</i>																				
458	350 Land & Land Rights Depr. Exp.		U01		0																	
459	Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	0					
460	Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	0					
461	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
462	351 Structures & Improvements Depr. Exp.		U01		14,000																	
463	Coincident Peak Firm		22.73	D04	3,182	2,185	904	93	0	0	0	0	0	0	0	0	0					
464	Throughput Excl Sch 148		77.27	E02	10,818	5,658	2,497	472	32	2,159	0	0	0	0	0	0	0					
465	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
466	352 Wells Depr. Exp.		U01		204,000																	
467	Coincident Peak Firm		22.73	D04	46,369	31,838	13,173	1,358	0	0	0	0	0	0	0	0	0					
468	Throughput Excl Sch 148		77.27	E02	157,631	82,449	36,389	6,872	461	31,459	0	0	0	0	0	0	0					
469	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
470	353 Lines Depr. Exp.		U01		10,000																	
471	Coincident Peak Firm		22.73	D04	2,273	1,561	646	67	0	0	0	0	0	0	0	0	0					
472	Throughput Excl Sch 148		77.27	E02	7,727	4,042	1,784	337	23	1,542	0	0	0	0	0	0	0					
473	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
474	354 Compressor Station Equip. Depr. Exp.		U01		37,000																	
475	Coincident Peak Firm		22.73	D04	8,410	5,775	2,389	246	0	0	0	0	0	0	0	0	0					
476	Throughput Excl Sch 148		77.27	E02	28,590	14,954	6,600	1,246	84	5,706	0	0	0	0	0	0	0					
477	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
478	355 Measuring & Regulating Equip. Depr. Exp.		U01		20,000																	
479	Coincident Peak Firm		22.73	D04	4,546	3,121	1,292	133	0	0	0	0	0	0	0	0	0					
480	Throughput Excl Sch 148		77.27	E02	15,454	8,083	3,568	674	45	3,084	0	0	0	0	0	0	0					
481	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
482	356 Purification Equipment Depr. Exp.		U01		11,000																	
483	Coincident Peak Firm		22.73	D04	2,500	1,717	710	73	0	0	0	0	0	0	0	0	0					
484	Throughput Excl Sch 148		77.27	E02	8,500	4,446	1,962	371	25	1,696	0	0	0	0	0	0	0					
485	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
486	357 Other Equipment Depr. Exp.		U01		30,000																	
487	Coincident Peak Firm		22.73	D04	6,819	4,682	1,937	200	0	0	0	0	0	0	0	0	0					
488	Throughput Excl Sch 148		77.27	E02	23,181	12,125	5,351	1,011	68	4,626	0	0	0	0	0	0	0					
489	Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0					
490	Total Underground Storage Plant Depr. Exp.				326,000	326,000	182,635	79,202	13,151	737	50,273	0	0	0	0	0	0					
491																						
492	<i>Distribution Plant Depreciation Expense</i>																					
493	374 Land & Land Rights Depr. Exp.		Input		0																	
494	Other Dist Plant		100	S05	0	0	0	0	0	0	0	0	0	0	0	0	0					
495	375 Structures & Improvements Depr. Exp.		Input		5,000																	
496	Other Dist Plant		100	S05	5,000	3,742	862	98	4	176	118	0	0	0	0	0	0					
497	376-SM Mains Depr. Exp.		T01		1,308,000																	
498	Coincident Peak - All		0	D01	0	0	0	0	0	0	0	0	0	0	0	0	0					
499	Coincident Peak - Small Mains		25605704	D02	715,892	486,232	201,186	20,734	0	7,740	0	0	0	0	0	0	0					
500	Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0					
501	Therms - Small Mains		21160391	E06	591,608	380,879	168,100	31,746	0	10,883	0	0	0	0	0	0	0					
502	Direct 131		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0					

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			
2 Base Case		Cost of Service Calculation													30-Sep-99			
3		For the Year Ended December 31, 1998													3:45 PM			
4												Functionalization and Classification						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
7	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
8	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
503	Direct 146		17879	D07		800	0	0	0	0	500	0	0	0	0	0		
504	Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0		
505	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
506	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
507	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
508	376-LG Mains Depr. Exp.		T02		751,000													
509	Coincident Peak - All		14342303	D01		403,663	223,158	92,335	9,516	981	47,363	30,311	0	0	0	0		
510	Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0		
511	Throughput		12068867	E01		339,677	147,430	65,068	12,288	825	56,254	57,812	0	0	0	0		
512	Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0		
513	Direct 131		33415	D06		940	0	0	0	940	0	0	0	0	0	0		
514	Direct 146		177887	D07		5,007	0	0	0	0	5,007	0	0	0	0	0		
515	Direct 148		60850	D08		1,713	0	0	0	0	0	1,713	0	0	0	0		
516	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
517	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
518	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
519	378 Meas & Reg Station Equip-Gen Depr. Exp.		T03		40,000													
520	Coincident Peak - All		54.77	D01		21,908	12,111	5,011	516	53	2,571	1,645	0	0	0	0		
521	Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0		
522	Throughput		45.23	E01		18,092	7,852	3,466	655	44	2,996	3,079	0	0	0	0		
523	Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0		
524	Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0		
525	Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0		
526	Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0		
527	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
528	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
529	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
530	379 Meas & Reg Station Equip-City Gate Depr. Ex		T03		15,000													
531	Coincident Peak - All		54.77	D01		8,216	4,542	1,879	194	20	964	617	0	0	0	0		
532	Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0		
533	Throughput		45.23	E01		6,785	2,945	1,300	245	16	1,124	1,155	0	0	0	0		
534	Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0		
535	Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0		
536	Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0		
537	Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0		
538	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
539	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
540	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
541	380 Services Depr. Exp.		T11		1,451,000													
542	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0		
543	Service Cost		60448836	C02		1,448,398	1,359,424	86,596	2,379	0	0	0	0	0	0	0		
544	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0		
545	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0		
546	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0		
547	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0		
548	Direct Sch 131		3324	C07		80	0	0	0	80	0	0	0	0	0	0		

1	Assign	AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction						30-Sep-99					
2	Base Case	Cost of Service Calculation		Functionalization and Classification													3:45 PM		
3		For the Year Ended December 31, 1998																	
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume					
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Service	Service	Transport	Transport	Open1	Open2	Open3	Open4
8									Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148					
549	Direct Sch 146				94239	C08		2,258	0	0	0	0	2,258	0	0	0	0	0	
550	Direct Sch 148				11035	C09		264	0	0	0	0	0	264	0	0	0	0	
551	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	
552	381 Meters Depr. Exp.				T12		309,000												
553	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	
554	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	
555	Meter Cost				100	C03		309,000	227,608	75,253	3,083	118	2,070	869	0	0	0	0	
556	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	
557	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0	
558	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	
559	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	
560	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	
561	Direct Sch 148				0	C09		0	0	0	0	0	0	0	0	0	0	0	
562	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	
563	382 Meter Installations Depr. Exp.				T13		59,000												
564	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	
565	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	
566	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	
567	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	
568	Installations Cost				100	C05		59,000	51,838	6,856	293	0	13	0	0	0	0	0	
569	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	
570	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	
571	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	
572	Direct Sch 148				0	C09		0	0	0	0	0	0	0	0	0	0	0	
573	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	
574	383 House Regulators Depr. Exp.				T14		27,000												
575	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	
576	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	
577	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	
578	Regulator Cost				100	C04		27,000	21,013	3,705	380	54	1,354	494	0	0	0	0	
579	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0	
580	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	
581	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	
582	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	
583	Direct Sch 148				0	C09		0	0	0	0	0	0	0	0	0	0	0	
584	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	
585	384 House Regulator Installations Depr. Exp.				T13		5,000												
586	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	
587	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	
588	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	
589	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	
590	Installations Cost				100	C05		5,000	4,393	581	25	0	1	0	0	0	0	0	
591	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	
592	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	
593	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	
594	Direct Sch 148				0	C09		0	0	0	0	0	0	0	0	0	0	0	

1	Assign	AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction							
2	Base Case	Cost of Service Calculation																				
3		For the Year Ended December 31, 1998										Functionalization and Classification										
4																						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume								
7	Account Description				Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4				
8																						
595	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0				
596	385 Industrial Meas & Reg Station Equip. Depr. Exp.			T15			16,000															
597	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0				
598	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0				
599	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0				
600	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0				
601	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0				
602	Ind Meas & Reg Cost				100	C06	16,000	0	3,010	1,336	313	7,627	3,714	0	0	0	0	0				
603	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0				
604	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0				
605	Direct Sch 148				0	C09		0	0	0	0	0	0	0	0	0	0	0				
606	Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0				
607	387 Other Equipment Depr. Exp.				Input		0															
608	Other Dist Plant				100	S05		0	0	0	0	0	0	0	0	0	0	0				
609	Total Distribution Plant Depreciation Exp.						3,986,000	3,986,000	2,933,169	715,206	83,487	3,449	148,899	101,790	0	0	0	0				
610																						
611	General Plant Depreciation Expense																					
612	389 Land & Land Rights Depr. Exp.				Input		0															
613	General Plant Alloc				100	S03		0	0	0	0	0	0	0	0	0	0	0				
614	390 Structures & Improvements Depr. Exp.				Input		66,000															
615	General Plant Alloc				100	S03	66,000	48,335	11,774	1,412	63	2,992	1,424	0	0	0	0	0				
616	391 Office Furniture & Equipment Depr. Exp.				Input		341,000															
617	General Plant Alloc				100	S03	341,000	249,730	60,830	7,297	328	15,457	7,358	0	0	0	0	0				
618	392 Transportation Equipment Depr. Exp.				Input		41,000															
619	General Plant Alloc				100	S03	41,000	30,026	7,314	877	39	1,858	885	0	0	0	0	0				
620	393 Stores Equipment Depr. Exp.				Input		2,000															
621	General Plant Alloc				100	S03	2,000	1,465	357	43	2	91	43	0	0	0	0	0				
622	394 Tools, Shop & Garage Equipment Depr. Exp.				Input		20,000															
623	General Plant Alloc				100	S03	20,000	14,647	3,568	428	19	907	432	0	0	0	0	0				
624	395 Laboratory Equipment Depr. Exp.				Input		8,000															
625	General Plant Alloc				100	S03	8,000	5,859	1,427	171	8	363	173	0	0	0	0	0				
626	396 Power Operated Equipment Depr. Exp.				Input		61,000															
627	General Plant Alloc				100	S03	61,000	44,673	10,882	1,305	59	2,765	1,316	0	0	0	0	0				
628	397 Communication Equipment Depr. Exp.				Input		171,000															
629	General Plant Alloc				100	S03	171,000	125,231	30,504	3,659	164	7,751	3,690	0	0	0	0	0				
630	398 Miscellaneous Equipment Depr. Exp.				Input		1,000															
631	General Plant Alloc				100	S03	1,000	732	178	21	1	45	22	0	0	0	0	0				
632	Total General Plant Depreciation Expense						711,000	711,000	520,699	126,833	15,215	683	32,228	15,341	0	0	0	0				
633	Total Depreciation Expense						5,023,000	5,023,000	3,636,503	921,241	111,854	4,870	231,401	117,131	0	0	0	0				
634																						
635	Amortization Expense																					
636	407 FAS 109 Amortization Exp.				Input		0															
637	Open				100	xxx		0	0	0	0	0	0	0	0	0	0	0				
638	404.xx Leaschold Improvement Amortization Exp.				Input		73,000															
639	General Plant Alloc				100	S03	73,000	53,461	13,022	1,562	70	3,309	1,575	0	0	0	0	0				
640	404.30 Intangible Plant - Software Amortization Exp.				Input		337,000															

1 Assign		AVISTA UTILITIES										Natural Gas Utility		Washington Jurisdiction				30-Sep-99	
2 Base Case		Cost of Service Calculation																3:45 PM	
3		For the Year Ended December 31, 1998												Functionalization and Classification					
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4			
6																			
7																			
8																			
641	General Plant Alloc		100	S03		337,000	246,801	60,116	7,212	324	15,276	7,271	0	0	0	0	0		
642	Open				0														
643	Total Amortization Expense				410,000	410,000	300,262	73,139	8,774	394	18,584	8,846	0	0	0	0	0		
644																			
645	Total Depreciation and Amortization Expense				5,433,000	5,433,000	3,936,765	994,380	120,628	5,264	249,985	125,977	0	0	0	0	0		
646																			
647	Total Operating Expense Before Income Tax Items				65,393,000	65,393,000	44,581,988	15,494,969	2,681,229	171,943	1,457,977	1,004,894	0	0	0	0	0		
648																			
649	Income Tax - State	Input			0														
650	Income Tax Allocator	100		R02		0	0	0	0	0	0	0	0	0	0	0	0		
651	Income Tax - Federal	Input			830,000														
652	Income Tax Allocator	100		R02		830,000	581,573	165,803	14,264	1,188	44,863	22,309	0	0	0	0	0		
653	Investment Tax Credit Adjustment (Net)	Input			(31,000)														
654	Plant in Service	100		S17		(31,000)	(22,703)	(5,530)	(663)	(30)	(1,405)	(669)	0	0	0	0	0		
655	Amortization of Deferred Income Taxes	Input			2,093,000														
656	Plant in Service	100		S17		2,093,000	1,532,802	373,364	44,790	2,011	94,871	45,160	0	0	0	0	0		
657	Total Income Tax Items				2,892,000	2,892,000	2,091,673	533,637	58,391	3,169	138,329	66,800	0	0	0	0	0		
658																			
659	Total Operating Expense				68,285,000	68,285,000	46,673,661	16,028,606	2,739,620	175,112	1,596,306	1,071,695	0	0	0	0	0		
660																			
661	Rate Base																		
662	Plant In Service																		
663	Intangible Plant																		
664	303.1X Miscellaneous-Computer Software	Input			1,657,000														
665	General Plant Alloc	100		S03		1,657,000	1,213,499	295,587	35,460	1,592	75,108	35,753	0	0	0	0	0		
666	Total Intangible Plant				1,657,000	1,657,000	1,213,499	295,587	35,460	1,592	75,108	35,753	0	0	0	0	0		
667																			
668	Underground Storage Plant																		
669	350 Land & Land Rights			U01		291,000													
670	Coincident Peak Firm	22.73		D04		66,144	45,416	18,792	1,937	0	0	0	0	0	0	0	0		
671	Throughput Excl Sch 148	77.27		E02		224,856	117,611	51,907	9,803	658	44,876	0	0	0	0	0	0		
672	Sales Therms	0		E04		0	0	0	0	0	0	0	0	0	0	0	0		
673	351 Structures & Improvements			U01		795,000													
674	Coincident Peak Firm	22.73		D04		180,704	124,075	51,338	5,291	0	0	0	0	0	0	0	0		
675	Throughput Excl Sch 148	77.27		E02		614,297	321,309	141,809	26,781	1,798	122,599	0	0	0	0	0	0		
676	Sales Therms	0		E04		0	0	0	0	0	0	0	0	0	0	0	0		
677	352 Wells			U01		9,101,000													
678	Coincident Peak Firm	22.73		D04		2,068,657	1,420,384	587,704	60,569	0	0	0	0	0	0	0	0		
679	Throughput Excl Sch 148	77.27		E02		7,032,343	3,678,282	1,623,400	306,583	20,585	1,403,492	0	0	0	0	0	0		
680	Sales Therms	0		E04		0	0	0	0	0	0	0	0	0	0	0	0		
681	353 Lines			U01		594,000													
682	Coincident Peak Firm	22.73		D04		135,016	92,705	38,358	3,953	0	0	0	0	0	0	0	0		
683	Throughput Excl Sch 148	77.27		E02		458,984	240,072	105,955	20,010	1,344	91,603	0	0	0	0	0	0		
684	Sales Therms	0		E04		0	0	0	0	0	0	0	0	0	0	0	0		
685	354 Compressor Station Equipment			U01		1,114,000													
686	Coincident Peak Firm	22.73		D04		253,212	173,861	71,937	7,414	0	0	0	0	0	0	0	0		

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction				30-Sep-99			
2 Base Case		Cost of Service Calculation										Functionalization and Classification									3:45 PM	
3		For the Year Ended December 31, 1998																				
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	HI Volume Transport Sch 148	Open1	Open2	Open3	Open4						
6																						
7																						
8																						
687	Throughput Excl Sch 148		77.27	E02		860,788	450,237	198,711	37,527	2,520	171,793	0	0	0	0	0						
688	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0						
689	355 Measuring & Regulating Equipment		U01		700,000																	
690	Coincident Peak Firm		22.73	D04		159,110	109,248	45,203	4,659	0	0	0	0	0	0	0						
691	Throughput Excl Sch 148		77.27	E02		540,890	282,914	124,863	23,581	1,583	107,949	0	0	0	0	0						
692	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0						
693	356 Purification Equipment		U01		341,000																	
694	Coincident Peak Firm		22.73	D04		77,509	53,220	22,020	2,269	0	0	0	0	0	0	0						
695	Throughput Excl Sch 148		77.27	E02		263,491	137,819	60,826	11,487	771	52,587	0	0	0	0	0						
696	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0						
697	357 Other Equipment		U01		1,155,000																	
698	Coincident Peak Firm		22.73	D04		262,532	180,260	74,585	7,687	0	0	0	0	0	0	0						
699	Throughput Excl Sch 148		77.27	E02		892,469	466,808	206,024	38,908	2,612	178,116	0	0	0	0	0						
700	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0						
701	Total Underground Storage Plant				14,091,000	14,091,000	7,894,220	3,423,434	568,459	31,872	2,173,015	0	0	0	0	0						
702																						
703	Distribution Plant																					
704	374 Land & Land Rights		Input		60,000																	
705	Other Dist Plant		100	S05		60,000	44,909	10,340	1,177	50	2,107	1,416	0	0	0	0						
706	375 Structures & Improvements		Input		217,000																	
707	Other Dist Plant		100	S05		217,000	162,420	37,397	4,259	182	7,621	5,121	0	0	0	0						
708	376-SM Mains		T01		45,358,000																	
709	Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0						
710	Coincident Peak - Small Mains		25605704	D02		24,825,243	16,861,250	6,976,584	719,011	0	268,397	0	0	0	0	0						
711	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0						
712	Therms - Small Mains		21160391	E06		20,515,423	13,207,888	5,829,269	1,100,872	0	377,395	0	0	0	0	0						
713	Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0						
714	Direct 146		17879	D07		17,334	0	0	0	0	17,334	0	0	0	0	0						
715	Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0						
716	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
717	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
718	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
719	376-LG Mains		T02		25,870,000																	
720	Coincident Peak - All		14342303	D01		13,905,142	7,687,213	3,180,695	327,805	33,780	1,631,530	1,044,120	0	0	0	0						
721	Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0						
722	Throughput		12068867	E01		11,701,001	5,078,586	2,241,421	423,298	28,422	1,937,795	1,991,478	0	0	0	0						
723	Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0						
724	Direct 131		33415	D06		32,396	0	0	0	32,396	0	0	0	0	0	0						
725	Direct 146		177887	D07		172,465	0	0	0	0	172,465	0	0	0	0	0						
726	Direct 148		60850	D08		58,995	0	0	0	0	0	58,995	0	0	0	0						
727	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
728	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
729	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0						
730	378 Meas & Reg Station Equip-General		T03		1,064,000																	
731	Coincident Peak - All		54.77	D01		582,753	322,165	133,300	13,738	1,416	68,376	43,758	0	0	0	0						
732	Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0						

1 Assign		AVISTA UTILITIES										Natural Gas Utility		Washington Jurisdiction				30-Sep-99	
2 Base Case		Cost of Service Calculation																3:45 PM	
3		For the Year Ended December 31, 1998												Functionalization and Classification					
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6	Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4	
7																			
8																			
733		Throughput		45,23	E01		481,247	208,876	92,187	17,410	1,169	79,699	81,907	0	0	0	0	0	
734		Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0	
735		Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
736		Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
737		Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	
738		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
739		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
740		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
741	379	Meas & Reg Station Equip-City Gate		T03		429,000													
742		Coincident Peak - All		54.77	D01		234,963	129,895	53,746	5,539	571	27,569	17,643	0	0	0	0	0	
743		Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	
744		Throughput		45.23	E01		194,037	84,218	37,169	7,020	471	32,134	33,025	0	0	0	0	0	
745		Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0	
746		Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
747		Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
748		Direct 148		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	
749		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
750		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
751		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
752	380	Services		T11		59,148,000													
753		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	
754		Service Cost		60448836	C02		59,041,930	55,415,025	3,529,947	96,957	0	0	0	0	0	0	0	0	
755		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0	
756		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
757		Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
758		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	
759		Direct Sch 131		3324	C07		3,247	0	0	0	3,247	0	0	0	0	0	0	0	
760		Direct Sch 146		94239	C08		92,046	0	0	0	0	92,046	0	0	0	0	0	0	
761		Direct Sch 148		11035	C09		10,778	0	0	0	0	0	10,778	0	0	0	0	0	
762		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
763	381	Meters		T12		12,388,000													
764		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	
765		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
766		Meter Cost		100	C03		12,388,000	9,124,935	3,016,921	123,603	4,741	82,975	34,825	0	0	0	0	0	
767		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	
768		Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	
769		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	0	
770		Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0	
771		Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0	
772		Direct Sch 148		0	C09		0	0	0	0	0	0	0	0	0	0	0	0	
773		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
774	382	Meter Installations		T13		3,046,000													
775		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0	
776		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	
777		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0	
778		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	

1 Assign
2 Base Case

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
3:45 PM

		Functionalization and Classification															
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4	
779	Installations Cost		100	C05		3,046,000	2,676,265	353,935	15,105	0	695	0	0	0	0	0	
780	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	
781	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	
782	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	
783	Direct Sch 148		0	C09		0	0	0	0	0	0	0	0	0	0	0	
784	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	
785	383 House Regulators		T14		1,615,000												
786	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	
787	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	
788	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	
789	Regulator Cost		100	C04		1,615,000	1,256,912	221,635	22,701	3,243	80,985	29,525	0	0	0	0	
790	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	
791	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	
792	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	
793	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	
794	Direct Sch 148		0	C09		0	0	0	0	0	0	0	0	0	0	0	
795	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	
796	384 House Regulator Installations		T13		290,000												
797	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	
798	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	
799	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	
800	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	
801	Installations Cost		100	C05		290,000	254,799	33,697	1,438	0	66	0	0	0	0	0	
802	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	
803	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	
804	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	
805	Direct Sch 148		0	C09		0	0	0	0	0	0	0	0	0	0	0	
806	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	
807	385 Industrial Meas & Reg Station Equip		T15		840,000												
808	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	
809	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	
810	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	
811	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	
812	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	
813	Ind Meas & Reg Cost		100	C06		840,000	0	158,011	70,132	16,441	400,433	194,982	0	0	0	0	
814	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	
815	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	
816	Direct Sch 148		0	C09		0	0	0	0	0	0	0	0	0	0	0	
817	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	
818	387 Other Equipment		Input		0												
819	Other Dist Plant		100	S05		0	0	0	0	0	0	0	0	0	0	0	
820	Total Distribution Plant				150,325,000	150,325,000	112,515,356	25,906,254	2,950,065	126,129	5,279,622	3,547,574	0	0	0	0	
821																	
822	General Plant																
823	389 Land & Land Rights		Input		165,000												
824	General Plant Alloc		100	S03		165,000	120,837	29,434	3,531	159	7,479	3,560	0	0	0	0	

1	Assign	AVISTA UTILITIES															Natural Gas Utility	Washington Jurisdiction			
2	Base Case	Cost of Service Calculation																			
3		For the Year Ended December 31, 1998																			
4																	Functionalization and Classification				
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
6	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4					
7																					
8																					
825	390 Structures & Improvements		Input		1,990,000																
826	General Plant Alloc		100	S03		1,990,000	1,457,371	354,990	42,586	1,912	90,203	42,938	0	0	0	0					
827	391 Office Furniture & Equipment		Input		2,532,000																
828	General Plant Alloc		100	S03		2,532,000	1,854,303	451,676	54,185	2,433	114,770	54,633	0	0	0	0					
829	392 Transportation Equipment		Input		1,752,000																
830	General Plant Alloc		100	S03		1,752,000	1,283,072	312,534	37,493	1,684	79,415	37,803	0	0	0	0					
831	393 Stores Equipment		Input		98,000																
832	General Plant Alloc		100	S03		98,000	71,770	17,482	2,097	94	4,442	2,115	0	0	0	0					
833	394 Tools, Shop & Garage Equipment		Input		749,000																
834	General Plant Alloc		100	S03		749,000	548,528	133,612	16,029	720	33,951	16,161	0	0	0	0					
835	395 Laboratory Equipment		Input		388,000																
836	General Plant Alloc		100	S03		388,000	284,151	69,214	8,303	373	17,587	8,372	0	0	0	0					
837	396 Power Operated Equipment		Input		1,624,000																
838	General Plant Alloc		100	S03		1,624,000	1,189,332	289,701	34,754	1,561	73,613	35,041	0	0	0	0					
839	397 Communication Equipment		Input		1,870,000																
840	General Plant Alloc		100	S03		1,870,000	1,369,489	333,584	40,018	1,797	84,763	40,349	0	0	0	0					
841	398 Miscellaneous Equipment		Input		43,000																
842	General Plant Alloc		100	S03		43,000	31,491	7,671	920	41	1,949	928	0	0	0	0					
843	Total General Plant				11,211,000	11,211,000	8,210,343	1,999,897	239,917	10,774	508,171	241,898	0	0	0	0					
844	Total Plant In Service				177,284,000	177,284,000	129,833,418	31,625,173	3,793,901	170,367	8,035,917	3,825,224	0	0	0	0					
845																					
846	Accumulated Reserve for Depreciation																				
847	<i>Underground Storage Plant Accum. Depr.</i>																				
848	350 Land & Land Rights Accum. Depr.		U01		8,000																
849	Coincident Peak Firm		22.73	D04		1,818	1,249	517	53	0	0	0	0	0	0	0					
850	Throughput Excl Sch 148		77.27	E02		6,182	3,233	1,427	269	18	1,234	0	0	0	0	0					
851	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0					
852	351 Structures & Improvements Accum. Depr.		U01		345,000																
853	Coincident Peak Firm		22.73	D04		78,419	53,844	22,279	2,296	0	0	0	0	0	0	0					
854	Throughput Excl Sch 148		77.27	E02		266,582	139,436	61,540	11,622	780	53,203	0	0	0	0	0					
855	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0					
856	352 Wells Accum. Depr.		U01		4,045,000																
857	Coincident Peak Firm		22.73	D04		919,429	631,299	261,209	26,920	0	0	0	0	0	0	0					
858	Throughput Excl Sch 148		77.27	E02		3,125,572	1,634,837	721,531	136,263	9,149	623,792	0	0	0	0	0					
859	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0					
860	353 Lines Accum. Depr.		U01		172,000																
861	Coincident Peak Firm		22.73	D04		39,096	26,844	11,107	1,145	0	0	0	0	0	0	0					
862	Throughput Excl Sch 148		77.27	E02		132,904	69,516	30,681	5,794	389	26,525	0	0	0	0	0					
863	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0					
864	354 Compressor Station Equip. Accum. Depr.		U01		666,000																
865	Coincident Peak Firm		22.73	D04		151,382	103,942	43,007	4,432	0	0	0	0	0	0	0					
866	Throughput Excl Sch 148		77.27	E02		514,618	269,172	118,798	22,435	1,506	102,706	0	0	0	0	0					
867	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0					
868	355 Measuring & Regulating Equip. Accum. Depr.		U01		171,000																
869	Coincident Peak Firm		22.73	D04		38,868	26,688	11,042	1,138	0	0	0	0	0	0	0					
870	Throughput Excl Sch 148		77.27	E02		132,132	69,112	30,502	5,760	387	26,370	0	0	0	0	0					

1	Assign	AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction														
2	Base Case	Cost of Service Calculation				Functionalization and Classification																
3		For the Year Ended December 31, 1998																				
4																						
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)				
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume								
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Sch 101	Service	Sch 111	Service	Sch 121	Service	Sch 131	Service	Sch 146	Transport				
8																		Open1	Open2	Open3	Open4	
871	Sales Therms			0	E04		0		0		0		0		0		0		0		0	
872	356 Purification Equipment Accum. Depr.			U01		186,000																
873	Coincident Peak Firm			22.73	D04		42,278	29,029	12,011	1,238	0	0	0	0	0	0	0	0	0	0	0	0
874	Throughput Excl Sch 148			77.27	E02		143,722	75,174	33,178	6,266	421	28,684	0	0	0	0	0	0	0	0	0	0
875	Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
876	357 Other Equipment Accum. Depr.			U01		344,000																
877	Coincident Peak Firm			22.73	D04		78,191	53,688	22,214	2,289	0	0	0	0	0	0	0	0	0	0	0	0
878	Throughput Excl Sch 148			77.27	E02		265,809	139,032	61,361	11,588	778	53,049	0	0	0	0	0	0	0	0	0	0
879	Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
880	Total Underground Storage Plant Accum. Depr					5,937,000	5,937,000	3,326,093	1,442,405	239,510	13,429	915,563	0	0	0	0	0	0	0	0	0	0
881																						
882	<i>Distribution Plant Accumulated Depreciation</i>																					
883	374 Land & Land Rights Accum. Depr.			Input		0																
884	Other Dist Plant			100	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
885	375 Structures & Improvements Accum. Depr.			Input		67,000																
886	Other Dist Plant			100	S05		67,000	50,148	11,546	1,315	56	2,353	1,581	0	0	0	0	0	0	0	0	0
887	376-SM Mains Accum. Depr.			T01		13,517,000																
888	Coincident Peak - All			0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
889	Coincident Peak - Small Mains			25605704	D02		7,398,095	5,024,770	2,079,071	214,270	0	79,984	0	0	0	0	0	0	0	0	0	0
890	Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
891	Therms - Small Mains			21160391	E06		6,113,739	3,936,043	1,737,163	328,068	0	112,466	0	0	0	0	0	0	0	0	0	0
892	Direct 131			0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
893	Direct 146			17879	D07		5,166	0	0	0	0	5,166	0	0	0	0	0	0	0	0	0	0
894	Direct 148			0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
895	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
896	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
897	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
898	376-LG Mains Accum. Depr.			T02		7,712,000																
899	Coincident Peak - All			14342303	D01		4,145,205	2,291,604	948,184	97,720	10,070	486,369	311,258	0	0	0	0	0	0	0	0	0
900	Coincident Peak - Small Mains			0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
901	Throughput			12068867	E01		3,488,138	1,513,957	668,181	126,188	8,473	577,668	593,671	0	0	0	0	0	0	0	0	0
902	Therms - Small Mains			0	E06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
903	Direct 131			33415	D06		9,658	0	0	0	9,658	0	0	0	0	0	0	0	0	0	0	0
904	Direct 146			177887	D07		51,413	0	0	0	0	51,413	0	0	0	0	0	0	0	0	0	0
905	Direct 148			60850	D08		17,587	0	0	0	0	0	17,587	0	0	0	0	0	0	0	0	0
906	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
907	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
908	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
909	378 Meas & Reg. Station Equip-Gen. Accum. Depr.			T03		159,000																
910	Coincident Peak - All			54.77	D01		87,084	48,143	19,920	2,053	212	10,218	6,539	0	0	0	0	0	0	0	0	0
911	Coincident Peak - Small Mains			0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
912	Throughput			45.23	E01		71,916	31,214	13,776	2,602	175	11,910	12,240	0	0	0	0	0	0	0	0	0
913	Therms - Small Mains			0	E06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
914	Direct 131			0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
915	Direct 146			0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
916	Direct 148			0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	AVISTA UTILITIES													Natural Gas Utility			Washington Jurisdiction			30-Sep-99
2	Base Case	Cost of Service Calculation																			
3		For the Year Ended December 31, 1998													Functionalization and Classification			3:45 PM			
4																					
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)			
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume							
7	Account Description				Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4			
8																					
917		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
918		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
919		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
920	379	Meas & Reg Station Equip-City Gate Accum. I		T03			144,000														
921		Coincident Peak - All			54.77	D01		78,869	43,601	18,041	1,859	192	9,254	5,922	0	0	0	0			
922		Coincident Peak - Small Mains			0	D02		0	0	0	0	0	0	0	0	0	0	0			
923		Throughput			45.23	E01		65,131	28,269	12,476	2,356	158	10,786	11,085	0	0	0	0			
924		Therms - Small Mains			0	E06		0	0	0	0	0	0	0	0	0	0	0			
925		Direct 131			0	D06		0	0	0	0	0	0	0	0	0	0	0			
926		Direct 146			0	D07		0	0	0	0	0	0	0	0	0	0	0			
927		Direct 148			0	D08		0	0	0	0	0	0	0	0	0	0	0			
928		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
929		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
930		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
931	380	Services Accum. Depr.		T11			14,902,000														
932		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0			
933		Service Cost			60448836	C02		14,875,276	13,961,498	889,350	24,428	0	0	0	0	0	0	0			
934		Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0			
935		Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0			
936		Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0			
937		Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0			
938		Direct Sch 131			3324	C07		818	0	0	0	818	0	0	0	0	0	0			
939		Direct Sch 146			94239	C08		23,190	0	0	0	0	23,190	0	0	0	0	0			
940		Direct Sch 148			11035	C09		2,715	0	0	0	0	0	2,715	0	0	0	0			
941		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
942	381	Meters Accum. Depr.		T12			2,487,000														
943		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0			
944		Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0			
945		Meter Cost			100	C03		2,487,000	1,831,911	605,673	24,814	952	16,658	6,991	0	0	0	0			
946		Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0			
947		Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0			
948		Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0			
949		Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0			
950		Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0			
951		Direct Sch 148			0	C09		0	0	0	0	0	0	0	0	0	0	0			
952		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0			
953	382	Meter Installations Accum. Depr.		T13			1,013,000														
954		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0			
955		Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0			
956		Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0			
957		Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0			
958		Installations Cost			100	C05		1,013,000	890,038	117,707	5,023	0	231	0	0	0	0	0			
959		Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0			
960		Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0			
961		Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0			
962		Direct Sch 148			0	C09		0	0	0	0	0	0	0	0	0	0	0			

1 Assign		AVISTA UTILITIES							Natural Gas Utility			Washington Jurisdiction					30-Sep-99			
2 Base Case		Cost of Service Calculation							Functionalization and Classification										3:45 PM	
3		for the Year Ended December 31, 1998																		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)		
5				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
6	Account Description																			
7																				
8																				
963		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
964	383	House Regulators Accum. Depr.		T14			446,000													
965		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
966		Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
967		Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
968		Regulator Cost			100	C04		446,000	347,110	61,207	6,269	896	22,365	8,154	0	0	0	0		
969		Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0		
970		Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
971		Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
972		Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
973		Direct Sch 148			0	C09		0	0	0	0	0	0	0	0	0	0	0		
974		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
975	384	House Regulator Installations Accum. Depr.		T13			138,000													
976		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
977		Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
978		Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
979		Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0		
980		Installations Cost			100	C05		138,000	121,249	16,035	684	0	32	0	0	0	0	0		
981		Ind Meas & Reg Cost			0	C06		0	0	0	0	0	0	0	0	0	0	0		
982		Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
983		Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
984		Direct Sch 148			0	C09		0	0	0	0	0	0	0	0	0	0	0		
985		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
986	385	Industrial Meas & Reg Station Equip Accum. I		T15			318,000													
987		All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0		
988		Service Cost			0	C02		0	0	0	0	0	0	0	0	0	0	0		
989		Meter Cost			0	C03		0	0	0	0	0	0	0	0	0	0	0		
990		Regulator Cost			0	C04		0	0	0	0	0	0	0	0	0	0	0		
991		Installations Cost			0	C05		0	0	0	0	0	0	0	0	0	0	0		
992		Ind Meas & Reg Cost			100	C06		318,000	0	59,818	26,550	6,224	151,593	73,815	0	0	0	0		
993		Direct Sch 131			0	C07		0	0	0	0	0	0	0	0	0	0	0		
994		Direct Sch 146			0	C08		0	0	0	0	0	0	0	0	0	0	0		
995		Direct Sch 148			0	C09		0	0	0	0	0	0	0	0	0	0	0		
996		Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0		
997	387	Other Equipment Accum. Depr.		Input			0													
998		Other Dist Plant			100	S05		0	0	0	0	0	0	0	0	0	0	0		
999		Total Distribution Plant Accumulated E					40,903,000	40,903,000	30,119,555	7,258,149	864,200	37,882	1,571,655	1,051,559	0	0	0	0		
1000																				
1001		General Plant Accumulated Depreciation																		
1002	389	Land & Land Rights Accum. Depr.		Input			4,000													
1003		General Plant Alloc			100	S03		4,000	2,929	714	86	4	181	86	0	0	0	0		
1004	390	Structures & Improvements Accum. Depr.		Input			559,000													
1005		General Plant Alloc			100	S03		559,000	409,382	99,718	11,963	537	25,338	12,061	0	0	0	0		
1006	391	Office Furniture & Equipment Accum. Depr.		Input			800,000													
1007		General Plant Alloc			100	S03		800,000	585,878	142,710	17,120	769	36,262	17,261	0	0	0	0		
1008	392	Transportation Equipment Accum. Depr.		Input			525,000													

1 Assign		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			
2 Base Case		Cost of Service Calculation																
3		For the Year Ended December 31, 1998										Functionalization and Classification						
4																		
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume				
7	Account Description			Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4	
8																		
1009			General Plant Alloc		100	S03		525,000	384,482	93,653	11,235	505	23,797	11,328	0	0	0	0
1010	393	Stores Equipment Accum. Depr.	Input				21,000											
1011		General Plant Alloc	100		S03		21,000	15,379	3,746	449	20	952	453	0	0	0	0	0
1012	394	Tools, Shop & Garage Equip. Accum. Depr.	Input				216,000											
1013		General Plant Alloc	100		S03		216,000	158,187	38,532	4,622	208	9,791	4,661	0	0	0	0	0
1014	395	Laboratory Equipment Accum. Depr.	Input				97,000											
1015		General Plant Alloc	100		S03		97,000	71,038	17,304	2,076	93	4,397	2,093	0	0	0	0	0
1016	396	Power Operated Equipment Accum. Depr.	Input				782,000											
1017		General Plant Alloc	100		S03		782,000	572,695	139,499	16,735	751	35,446	16,873	0	0	0	0	0
1018	397	Communication Equipment Accum. Depr.	Input				736,000											
1019		General Plant Alloc	100		S03		736,000	539,007	131,293	15,750	707	33,361	15,881	0	0	0	0	0
1020	398	Miscellaneous Equipment Accum. Depr.	Input				22,000											
1021		General Plant Alloc	100		S03		22,000	16,112	3,925	471	21	997	475	0	0	0	0	0
1022		Total General Plant Accumulated Depr					3,762,000	3,762,000	2,755,090	671,092	80,507	3,615	170,524	81,172	0	0	0	0
1023																		
1024		Total Accumulated Depreciation					50,602,000	50,602,000	36,200,738	9,371,646	1,184,218	54,926	2,657,741	1,132,731	0	0	0	0
1025																		
1026		Accumulated Amortization																
1027	303.1X	Miscellaneous-Computer Software	Input				1,077,000											
1028		General Plant Alloc	100		S03		1,077,000	788,738	192,123	23,048	1,035	48,818	23,238	0	0	0	0	0
1029		Leasehold Improvements	Input				340,000											
1030		General Plant Alloc	100		S03		340,000	248,998	60,652	7,276	327	15,411	7,336	0	0	0	0	0
1031		Open					0											
1032		Total Accumulated Amortization					1,417,000	1,417,000	1,037,736	252,774	30,324	1,362	64,230	30,574	0	0	0	0
1033																		
1034		Net Plant					125,265,000	125,265,000	92,594,945	22,000,752	2,579,359	114,079	5,313,946	2,661,919	0	0	0	0
1035																		
1036		Accumulated Deferred Income Taxes	Input				(9,983,000)											
1037		Plant in Service	100		S17		(9,983,000)	(7,311,021)	(1,780,838)	(213,638)	(9,593)	(452,509)	(215,401)	0	0	0	0	0
1038		Total Accum Deferred Income Tax					(9,983,000)	(9,983,000)	(7,311,021)	(1,780,838)	(213,638)	(9,593)	(452,509)	(215,401)	0	0	0	0
1039																		
1040		Miscellaneous Rate Base Items																
1041		Customer Advances	Input				(99,000)											
1042		Direct Sch 101	100		C10		(99,000)	(99,000)	0	0	0	0	0	0	0	0	0	0
1043		Gas Inventory	Input				1,458,000											
1044		Underground Storage Plant	100		S14		1,458,000	816,817	354,224	58,819	3,298	224,843	0	0	0	0	0	0
1045		Gain on Sale of Office Building	Input				(615,000)											
1046		General Plant Alloc	100		S03		(615,000)	(450,393)	(109,708)	(13,161)	(591)	(27,877)	(13,270)	0	0	0	0	0
1047		Demand Side Management Investment	Input				4,443,000											
1048		Coincident Peak - All	54.77		D01		2,433,431	1,345,280	556,629	57,367	5,912	285,521	182,723	0	0	0	0	0
1049		Throughput	45.23		E01		2,009,569	872,213	384,949	72,699	4,881	332,803	342,023	0	0	0	0	0
1050		Open					0											
1051		Open					0											
1052		Total Miscellaneous Rate Base Items					5,187,000	5,187,000	2,484,917	1,186,094	175,723	13,500	815,291	511,477	0	0	0	0
1053																		
1054		Total Rate Base					120,469,000	120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UG-99_____

Exhibit No. 55, Part 3
Witness: Tara L. Knox, Avista Corp.

1 Assign		AVISTA UTILITIES											Natural Gas Utility		Washington Jurisdiction			
2 Base Case		Class Allocator Worksheet													30-Sep-99			
3		For the Year Ended December 31, 1998													3:45 PM			
4																		
5 (bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)				
6 Class			Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume					Source / Description				
7 Allocator			Allocator	Service	Service	Service	Service	Service	Transport									
8 Name	Description		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4					
9																		
10 Commodity Allocators																		
11 E01	Throughput		265,094,565	115,059,008	50,781,008	9,590,124	643,911	43,902,144	45,118,370					Input from Proforma Revenue Study				
12			100.000%	43.403%	19.156%	3.618%	0.243%	16.561%	17.020%	0.000%	0.000%	0.000%	0.000%					
13 E02	Throughput Excl Sch 148		219,976,195	115,059,008	50,781,008	9,590,124	643,911	43,902,144						All Schedules Except 148				
14			100.000%	52.305%	23.085%	4.360%	0.293%	19.958%	0.000%	0.000%	0.000%	0.000%	0.000%					
15 E03	Firm Therms		175,430,140	115,059,008	50,781,008	9,590,124	0	0	0					Firm Schedules 101-121				
16			100.000%	65.587%	28.947%	5.467%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%					
17 E04	Sales Therms		176,074,051	115,059,008	50,781,008	9,590,124	643,911							Sales Schedules 101-131				
18			100.000%	65.347%	28.841%	5.447%	0.366%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%					
19 E05	Industrial Therms		89,664,425				643,911	43,902,144	45,118,370					Schedules 131-148				
20			100.000%	0.000%	0.000%	0.000%	0.718%	48.963%	50.319%	0.000%	0.000%	0.000%	0.000%					
21 E06	Therms - Small Mains		178,717,770	115,059,008	50,781,008	9,590,124	0	3,287,630						Schedules 101-121 & 7.5% of 146				
22			100.000%	64.380%	28.414%	5.366%	0.000%	1.840%	0.000%	0.000%	0.000%	0.000%	0.000%					
23 E07	Purchased Gas - Commodity		28,354,966	18,529,103	8,177,774	1,544,394	103,695							Input from Proforma Gas Supply				
24			100.000%	65.347%	28.841%	5.447%	0.366%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%					
25 E08	Open		0											Open				
26 E09	Open		0											Open				
27																		
28 Demand Allocators																		
29 D01	Coincident Peak - All		1,607,044	888,426	367,599	37,885	3,904	188,559	120,671					Input from Peak Study				
30			100.000%	55.283%	22.874%	2.357%	0.243%	11.733%	7.509%	0.000%	0.000%	0.000%	0.000%					
31 D02	Coincident Peak - Small Mains		1,308,052	888,426	367,599	37,885	0	14,142						Schedules 101-121 & 7.5% of 146				
32			100.000%	67.920%	28.103%	2.896%	0.000%	1.081%	0.000%	0.000%	0.000%	0.000%	0.000%					
33 D03	Coincident Peak - Ind		313,134				3,904	188,559	120,671					Schedules 131-148				
34			100.000%	0.000%	0.000%	0.000%	1.247%	60.217%	38.537%	0.000%	0.000%	0.000%	0.000%					
35 D04	Coincident Peak Firm		1,293,910	888,426	367,599	37,885								Input from Peak Study				
36			100.000%	68.662%	28.410%	2.928%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%					
37 D05	Purchased Gas - Demand		10,889,799	7,117,550	3,079,868	560,255	34,224	97,902	0					Input from Proforma Gas Supply				
38			100.000%	65.360%	28.282%	5.145%	0.314%	0.899%	0.000%	0.000%	0.000%	0.000%	0.000%					
39 D06	Direct 131		100				100							Direct Assignment Schedule 131				
40 D07	Direct 146		100					100						Direct Assignment Schedule 146				
41 D08	Direct 148		100						100					Direct Assignment Schedule 148				
42																		
43 Customer Allocators																		
44 C01	All Customers		1,369,928	1,339,468	29,524	504	12	348	72					Unweighted Customers				
45			100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%					
46 C02	Service Cost		1,427,136	1,339,468	85,324	2,344	0	0	0					Wtd Avg Service Cost Sch 101-121				
47			100.000%	93.857%	5.979%	0.164%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%					
48 C03	Meter Cost		1,818,460	1,339,468	442,860	18,144	696	12,180	5,112					Weighted Average Meter Cost				
49			100.000%	73.659%	24.354%	0.998%	0.038%	0.670%	0.281%	0.000%	0.000%	0.000%	0.000%					
50 C04	Regulator Cost		1,721,076	1,339,468	236,192	24,192	3,456	86,304	31,464					Weighted Average Regulator Cost				
51			100.000%	77.827%	13.724%	1.406%	0.201%	5.015%	1.828%	0.000%	0.000%	0.000%	0.000%					
52 C05	Installations Cost		1,524,520	1,339,468	177,144	7,560	0	348	0					Weighted Average Installations Cost				
53			100.000%	87.862%	11.620%	0.496%	0.000%	0.023%	0.000%	0.000%	0.000%	0.000%	0.000%					
54 C06	Ind Meas & Reg Cost		156,952	0	29,524	13,104	3,072	74,820	36,432					Wtd Avg Indus Meas & Reg Cost				

1	Assign	AVISTA UTILITIES											Natural Gas Utility	Washington Jurisdiction				30-Sep-99
2	Base Case	Class Allocator Worksheet															3:45 PM	
3		For the Year Ended December 31, 1998																
4																		
5	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)			
6	Class	Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume							Source / Description			
7	Allocator	Allocator	Service	Service	Service	Service	Service	Transport										
8	Name	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4					
55			100.000%	0.000%	18.811%	8.349%	1.957%	47.671%	23.212%	0.000%	0.000%	0.000%	0.000%					
56	C07	Direct Sch 131	12	0	0	0	12	0	0						Direct Assignment Schedule 131			
57	C08	Direct Sch 146	348	0	0	0	0	348	0						Direct Assignment Schedule 146			
58	C09	Direct Sch 148	72	0	0	0	0	0	72						Direct Assignment Schedule 148			
59	C10	Direct Sch 101	1,339,468	1,339,468	0	0	0	0	0						Direct Assignment Schedule 101			
60																		
61		Number of Customers (Average)	114,161	111,622	2,460	42	1	29	6									
62		Number of Customers (Annualized)	1,369,928	1,339,468	29,524	504	12	348	72						Input from Proforma Revenue Study			
63																		
64																		
65																		
66																		
67		Customer Weightings																
68		All Customers		1	1	1	1	1	1									
69		Service Cost		1.00	2.89	4.65	0	0	0									
70		Meter Cost		1	15	36	58	35	71									
71		Regulator Cost		1	8	48	288	248	437									
72		Installations Cost		1	6	15	0	1	0									
73		Ind Meas & Reg Cost		0	1	26	256	215	506									
74		Direct Sch 131		0	0	0	1	0	0									
75		Direct Sch 146		0	0	0	0	1	0									
76		Direct Sch 148		0	0	0	0	0	1									
77		Direct Sch 101		1	0	0	0	0	0									
78																		
79		Revenue Allocator Calculation																
80		From Sale of Gas	71,635,000	51,441,000	17,240,000	2,772,000	182,000								Input			
81		From Transport of Gas	3,401,000	0	0	0	0	2,078,000	1,323,000						Input			
82		Open	0												Input			
83		Open	0												Input			
84	R01	Revenues From Retail Rates	75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0		Rate Revenues			
85			100.000%	68.555%	22.976%	3.694%	0.243%	2.769%	1.763%	0.000%	0.000%	0.000%	0.000%					
86	R03	Uncollectibles Allocator	75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000						Input			
87			100.000%	68.555%	22.976%	3.694%	0.243%	2.769%	1.763%	0.000%	0.000%	0.000%	0.000%					
88																		
89		Income Tax Allocator Calculation																
90		Revenues	77,228,000	52,874,659	17,859,161	2,884,620	188,880	2,097,680	1,323,000	0	0	0	0		Line 1081			
91		Expenses w/o Income Tax	65,393,000	44,581,988	15,494,969	2,681,229	171,943	1,457,977	1,004,894	0	0	0	0		Line 647			
92		Open	0	0	0	0	0	0	0	0	0	0	0		Open			
93	R02	Income Tax Allocator	11,835,000	8,292,671	2,364,192	203,391	16,937	639,703	318,106	0	0	0	0		= Rev - Exp			
94			100.000%	70.069%	19.976%	1.719%	0.143%	5.405%	2.688%	0.000%	0.000%	0.000%	0.000%					
95																		
96		Summed Allocators																
97	S01	Rate Base	120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0		Line 1054			
98			100.000%	72.856%	17.769%	2.110%	0.098%	4.712%	2.455%	0.000%	0.000%	0.000%	0.000%					
99	S02	Admin & Gen Exp Alloc	8,475,000	6,798,373	1,054,361	121,092	7,565	307,158	186,451	0	0	0	0		Line 341 - Sum Lines 11-139			
100			100.000%	80.217%	12.441%	1.429%	0.089%	3.624%	2.200%	0.000%	0.000%	0.000%	0.000%					

1 Assign		AVISTA UTILITIES								Natural Gas Utility		Washington Jurisdiction				
2 Base Case		Class Allocator Worksheet														30-Sep-99
3		For the Year Ended December 31, 1998														3:45 PM
4																
5	(bh)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	
6	Class			Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume					Source / Description	
7	Allocator			Allocator	Service	Service	Service	Service	Service	Transport						
8	Name	Description		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4		
101	S03	General Plant Alloc		164,416,000	120,409,576	29,329,688	3,518,524	158,001	7,452,637	3,547,574	0	0	0	0	Line 701 + Line 820	
102				100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%		
103	S04	Other Dist O&M Exp		3,569,000	2,594,632	639,050	69,633	4,182	156,988	104,514	0	0	0	0	Sum Lines 235 ~ 252, 259 ~ 278	
104				100.000%	72.699%	17.906%	1.951%	0.117%	4.399%	2.928%	0.000%	0.000%	0.000%	0.000%		
105	S05	Other Dist Plant		150,048,000	112,308,027	25,858,517	2,944,629	125,897	5,269,893	3,541,037	0	0	0	0	Sum Lines 708 ~ 817	
106				100.000%	74.848%	17.233%	1.962%	0.084%	3.512%	2.360%	0.000%	0.000%	0.000%	0.000%		
107	S06	Mains & Services Plant		130,376,000	98,249,963	21,757,916	2,667,943	97,845	4,496,961	3,105,372	0	0	0	0	Sum Lines 708 ~ 729 & 752 ~ 762	
108				100.000%	75.359%	16.689%	2.046%	0.075%	3.449%	2.382%	0.000%	0.000%	0.000%	0.000%		
109	S07	Meters, Hse Reg & Install Plant		17,339,000	13,312,911	3,626,187	162,847	7,984	164,721	64,350	0	0	0	0	Sum Lines 763 ~ 806	
110				100.000%	76.780%	20.913%	0.939%	0.046%	0.950%	0.371%	0.000%	0.000%	0.000%	0.000%		
111	S08	Meas & Reg Plant-General		1,064,000	531,040	225,487	31,148	2,585	148,075	125,665	0	0	0	0	Sum Lines 730 ~ 740	
112				100.000%	49.910%	21.192%	2.927%	0.243%	13.917%	11.811%	0.000%	0.000%	0.000%	0.000%		
113	S09	Meas & Reg Plant-City Gate		429,000	214,113	90,915	12,559	1,042	59,703	50,668	0	0	0	0	Sum Lines 741 ~ 751	
114				100.000%	49.910%	21.192%	2.927%	0.243%	13.917%	11.811%	0.000%	0.000%	0.000%	0.000%		
115	S10	Other Customer Acctg Exp		2,832,000	2,686,042	120,164	11,429	711	8,512	5,141	0	0	0	0	Sum Lines 285 ~ 304	
116				100.000%	94.846%	4.243%	0.404%	0.025%	0.301%	0.182%	0.000%	0.000%	0.000%	0.000%		
117	S11	Other Customer Info Exp		588,000	367,184	95,294	12,762	1,056	60,438	51,266	0	0	0	0	Sum Lines 310 ~ 321	
118				100.000%	62.446%	16.206%	2.170%	0.180%	10.279%	8.719%	0.000%	0.000%	0.000%	0.000%		
119	S12	Other Sales Exp		479,000	468,350	10,323	176	4	122	25	0	0	0	0	Sum Lines 327 ~ 338	
120				100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%		
121	S13	Labor Expense		6,518,160	5,045,790	842,111	99,072	5,810	283,976	241,400	0	0	0	0	Input from Labor Study	
122				100.000%	77.411%	12.919%	1.520%	0.089%	4.357%	3.704%	0.000%	0.000%	0.000%	0.000%		
123	S14	Underground Storage Plant		14,091,000	7,894,220	3,423,434	568,459	31,872	2,173,015	0	0	0	0	0	Line 701	
124				100.000%	56.023%	24.295%	4.034%	0.226%	15.421%	0.000%	0.000%	0.000%	0.000%	0.000%		
125	S15	Distribution Plant		150,325,000	112,515,356	25,906,254	2,950,065	126,129	5,279,622	3,547,574	0	0	0	0	Line 820	
126				100.000%	74.848%	17.233%	1.962%	0.084%	3.512%	2.360%	0.000%	0.000%	0.000%	0.000%		
127	S16	General Plant		12,868,000	9,423,842	2,295,485	275,377	12,366	583,280	277,650	0	0	0	0	Line 843 + Line 666	
128				100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%		
129	S17	Plant in Service		177,284,000	129,833,418	31,625,173	3,793,901	170,367	8,035,917	3,825,224	0	0	0	0	Line 844	
130				100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%		
131	S18	Net Plant		125,265,000	92,594,945	22,000,752	2,579,359	114,079	5,313,946	2,661,919	0	0	0	0	Line 1034	
132				100.000%	73.919%	17.563%	2.059%	0.091%	4.242%	2.125%	0.000%	0.000%	0.000%	0.000%		
133	S19	Meas & Reg Plant-Industrial		840,000	0	158,011	70,132	16,441	400,433	194,982	0	0	0	0	Sum Lines 807 ~ 817	
134				100.000%	0.000%	18.811%	8.349%	1.957%	47.671%	23.212%	0.000%	0.000%	0.000%	0.000%		
135	S20	Services Plant		59,148,000	55,415,025	3,529,947	96,957	3,247	92,046	10,778	0	0	0	0	Sum Lines 752 ~ 762	
136				100.000%	93.689%	5.968%	0.164%	0.005%	0.156%	0.018%	0.000%	0.000%	0.000%	0.000%		
137	S21	Distribution Mains Plant		71,228,000	42,834,938	18,227,969	2,570,987	94,598	4,404,915	3,094,594	0	0	0	0	Sum Lines 708~729	
138				100.000%	60.138%	25.591%	3.610%	0.133%	6.184%	4.345%	0.000%	0.000%	0.000%	0.000%		
139	S22	Open		0											Open	
140																
141																
142																
143																
144																
145																
146																

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 5 (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax)
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9 Production Function Factor Table (pfactor)

10 Class	Factor Name	P01	P02	P03	P04	P05
11	Total Factor	100	100	100	117	0
12 E02	Throughput Excl Sch 148	0	77.27	0	0	0
13 D04	Coincident Peak Firm	10	22.73	0	0	0
14 E04	Sales Therms	90	0	100	48	0
15 E01	Throughput	0	0	0	69	0
16 xxx	Open	0	0	0	0	0
17		Demand	Storage	Commodity	Acct 807	Open

18
 19 Underground Storage Function Factor Table (ufactor)

20 Class	Factor Name	U01	U02	U03	U04
21	Total Factor	100	100	0	0
22 D04	Coincident Peak Firm	22.73	0		
23 E02	Throughput Excl Sch 148	77.27	20		
24 E04	Sales Therms	0	80		

25
 26 Distribution Function Factor Table (dfactor1)

27 Class	Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10
28	Total Factor	46783974	26683322	100	0	0	0	0	0	0	0
29 D01	Coincident Peak - All	0	14342303	54.77	0						
30 D02	Coincident Peak - Small Mains	25605704	0	0	0						
31 E01	Throughput	0	12068867	45.23	0						
32 E06	Therms - Small Mains	21160391	0	0	0						
33 D06	Direct 131	0	33415	0	0						
34 D07	Direct 146	17879	177887	0	0						
35 D08	Direct 148	0	60850	0	0						
36 xxx	Open	0	0	0	0						
37 xxx	Open	0	0	0	0						
38 xxx	Open	0	0	0	0						
39		376SM	376LG	Peak&Avg	Ind P&A						

40 Distribution Function Factor Table (dfactor2)

41 Class	Factor Name	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20
42	Total Factor	60557434	100	100	100	100	0	0	0	0	0
43 C01	All Customers	0	0	0	0	0					
44 C02	Service Cost	60448836	0	0	0	0					
45 C03	Meter Cost	0	100	0	0	0					
46 C04	Regulator Cost	0	0	0	100	0					
47 C05	Installations Cost	0	0	100	0	0					
48 C06	Ind Meas & Reg Cost	0	0	0	0	100					
49 C07	Direct Sch 131	3324	0	0	0	0					
50 C08	Direct Sch 146	94239	0	0	0	0					
51 C09	Direct Sch 148	11035	0	0	0	0					
52 xxx	Open	0	0	0	0	0					
53		Services	Meters	Installations	Regulators	Ind M&R					

54

1 Assign
2 Base Case

AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
3:45 PM

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4
5 (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax)
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55

56 Customer Accounting Function Factor Table (afactor)

57 Class	Factor Name	K01	K02	K03	K04
58	Total Factor	100	100	0	0
59 C01	All Customers	100	0		
60 R03	Uncollectibles Allocator	0	100		
61 xxx	Open	0	0		
62 xxx	Open	0	0		
63		Uncollec			

64 Customer Information Function Factor Table (ifactor)

65 Class	Factor Name	I01	I02	I03	I04
66	Total Factor	100	552	0	0
67 C01	All Customers	100	118		
68 D01	Coincident Peak - All	0	238		
69 E01	Throughput	0	196		
70		DSM			

71

72 Sales Function Factor Table (sfactor)

73 Class	Factor Name	V01	V02	V03	V04
74	Total Factor	100	0	0	0
75 C01	All Customers	100	0		
76 xxx	Open	0	0		
77 xxx	Open	0	0		

78

79 Miscellaneous Function Factor Table (mfactor)

80 Class	Factor Name	M01	M02	M03	M04	M05	M06
81	Total Factor	100	100	100	100	728	392
82 S02	Admin & Gen Exp Alloc	50	0	0	0	214.5	116
83 E01	Throughput	50	0	0	0	214.5	116
84 S17	Plant in Service	0	100	0	0	0	
85 C01	All Customers	0	0	0	0	299	
86 R01	Revenues From Retail Rates	0	0	100	0	0	160
87 S13	Labor Expense	0	0	0	100	0	
88			Plant Rel	Rev Rel	Labor Rel	CSS Rent	Com Fees

89

1 Assign Labor		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			
2 Base Case		Cost of Service Calculation													30-Sep-99			
3		For the Year Ended December 31, 1998													3:45 PM			
4												Functionalization and Classification						
5 (k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6 Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
7																		
8																		
9 Operation & Maintenance Expenses																		
10 Purchased Gas Expenses																		
137	804-xx	Proforma Purchased Gas Expense		Input		0												
138		Purchased Gas - Demand		10890	D05	0	0	0	0	0	0	0	0	0	0	0	0	
139		Purchased Gas - Commodity		28355	E07	0	0	0	0	0	0	0	0	0	0	0	0	
140	807-00	Purchased Gas Expense		P04		97,689												
141		Throughput Excl Sch 148		0	E02	0	0	0	0	0	0	0	0	0	0	0	0	
142		Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
143		Sales Therms		48	E04	40,078	26,189	11,559	2,183	147	0	0	0	0	0	0	0	
144		Throughput		69	E01	57,611	25,005	11,036	2,084	140	9,541	9,805	0	0	0	0	0	
145		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
146	808-00	Net Natural Gas Storage Transportation		P03		0												
147		Throughput Excl Sch 148		0	E02	0	0	0	0	0	0	0	0	0	0	0	0	
148		Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
149		Sales Therms		100	E04	0	0	0	0	0	0	0	0	0	0	0	0	
150		Throughput		0	E01	0	0	0	0	0	0	0	0	0	0	0	0	
151		Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
152		Total Purchased Gas Expenses				97,689	97,689	51,195	22,595	4,267	287	9,541	9,805	0	0	0	0	
153																		
154		Underground Storage Expenses																
155	814-OP	Supervision & Engineering		U01		11,110												
156		Coincident Peak Firm		22.73	D04	2,525	1,734	717	74	0	0	0	0	0	0	0	0	
157		Throughput Excl Sch 148		77.27	E02	8,585	4,490	1,982	374	25	1,713	0	0	0	0	0	0	
158		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
159	815-OP	Maps & Records		U01		0												
160		Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	
161		Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	
162		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
163	816-OP	Wells Expenses		U01		0												
164		Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	
165		Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	
166		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
167	817-OP	Lines Expenses		U01		0												
168		Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	
169		Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	
170		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
171	818-OP	Compressor Station Expenses		U01		0												
172		Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	
173		Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	
174		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
175	819-OP	Compressor Station Fuel & Power		U01		0												
176		Coincident Peak Firm		22.73	D04	0	0	0	0	0	0	0	0	0	0	0	0	
177		Throughput Excl Sch 148		77.27	E02	0	0	0	0	0	0	0	0	0	0	0	0	
178		Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
179	820-OP	Measuring & Regulator Station		U01		64												
180		Coincident Peak Firm		22.73	D04	15	10	4	0	0	0	0	0	0	0	0	0	
181		Throughput Excl Sch 148		77.27	E02	49	26	11	2	0	10	0	0	0	0	0	0	

1 Assign Labor
2 Base Case

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
3:45 PM

		Functionalization and Classification															
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4	
182	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
183	821-OP Purification Expenses		U01		0												
184	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
185	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
186	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
187	824-OP Other Expenses		U01		0												
188	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
189	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
190	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
191	825-OP Storage Well Royalties & Rents		U01		0												
192	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
193	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
194	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
195	826-OP Rents		U01		0												
196	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
197	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
198	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
199	830-MT Supervision & Engineering		U01		0												
200	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
201	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
202	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
203	831-MT Structures & Improvements		U01		0												
204	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
205	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
206	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
207	832-MT Wells		U01		0												
208	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
209	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
210	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
211	833-MT Lines		U01		0												
212	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
213	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
214	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
215	834-MT Compressor Station Equipment		U01		0												
216	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
217	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
218	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
219	835-MT Measuring & Regulating Station Equipment		U01		0												
220	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
221	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
222	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
223	836-MT Purification Equipment		U01		0												
224	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0
225	Throughput Exel Sch 148		77.27	E02		0	0	0	0	0	0	0	0	0	0	0	0
226	Sales Therms		0	E04		0	0	0	0	0	0	0	0	0	0	0	0
227	837-MT Other Equipment		U01		0												
228	Coincident Peak Firm		22.73	D04		0	0	0	0	0	0	0	0	0	0	0	0

1 Assign Labor		AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction										
2 Base Case		Cost of Service Calculation										30-Sep-99						
3		For the Year Ended December 31, 1998		Functionalization and Classification												3:45 PM		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume				
6					Allocation	Allocator	Totals	Totals	Service	Service	Service	Service	Service	Transport				
7	Account Description								Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4
8																		
229		Throughput Excel Sch 148	77.27		E02		0	0	0	0	0	0	0	0	0	0	0	0
230		Sales Throughput	0		E04		0	0	0	0	0	0	0	0	0	0	0	0
231		Total Underground Storage Expenses					11,174	11,174	6,260	2,715	451	25	1,723	0	0	0	0	0
232																		
233		Distribution Expenses																
234		<i>Operation Expense</i>																
235	870-OP	Supervision & Engineering	Input				133,819											
236		Distribution Plant	100		S15		133,819	100,161	23,062	2,626	112	4,700	3,158	0	0	0	0	
237	871-OP	Distribution Load Dispatching	Input				13,816											
238		Throughput	100		E01		13,816	5,997	2,647	500	34	2,288	2,351	0	0	0	0	
239	872-OP	Compressor Station Labor & Expenses	Input				0											
240		Open	100		xxx		0	0	0	0	0	0	0	0	0	0	0	
241	874-OP	Mains & Services Expense	Input				611,576											
242		Mains & Services Plant	100		S06		611,576	460,877	102,063	12,515	459	21,095	14,567	0	0	0	0	
243	875-OP	Measuring & Regulating Stations-General	Input				12,573											
244		Meas & Reg Plant-General	100		S08		12,573	6,275	2,665	368	31	1,750	1,485	0	0	0	0	
245	876-OP	Measuring & Regulating Stations-Industrial	Input				797											
246		Meas & Reg Plant-Industrial	100		S19		797	0	150	67	16	380	185	0	0	0	0	
247	877-OP	Measuring & Regulating Stations-City Gate	Input				22,212											
248		Meas & Reg Plant-City Gate	100		S09		22,212	11,086	4,707	650	54	3,091	2,623	0	0	0	0	
249	878-OP	Meters & House Regulators Expenses	Input				322,364											
250		Meters, Hse Reg & Install Plant	100		S07		322,364	247,512	67,418	3,028	148	3,062	1,196	0	0	0	0	
251	879-OP	Customer Installations	Input				469,574											
252		Installations Cost	100		C05		469,574	412,575	54,563	2,329	0	107	0	0	0	0	0	
253	880-OP	Other Distribution Expense	Input				261,614											
254		Other Dist O&M Exp	100		S04		261,614	193,793	46,602	4,724	259	9,760	6,475	0	0	0	0	
255	881-OP	Rents	Input				0											
256		Other Dist O&M Exp	100		S04		0	0	0	0	0	0	0	0	0	0	0	
257		Total Distribution Operation Expense					1,848,345	1,848,345	1,438,276	303,876	26,806	1,112	46,233	32,041	0	0	0	
258		<i>Maintenance Expense</i>																
259	885-MT	Supervision & Engineering	Input				12,594											
260		Distribution Plant	100		S15		12,594	9,426	2,170	247	11	442	297	0	0	0	0	
261	886-MT	Structures & Improvements	Input				0											
262		Other Dist Plant	100		S05		0	0	0	0	0	0	0	0	0	0	0	
263	887-MT	Mains	Input				394,947											
264		Distribution Mains Plant	100		S21		394,947	237,512	101,071	14,256	525	24,424	17,159	0	0	0	0	
265	888-MT	Compressor Station Equipment	Input				0											
266		Open	100		xxx		0	0	0	0	0	0	0	0	0	0	0	
267	889-MT	Measuring & Regulating Stations-General	Input				45,662											
268		Meas & Reg Plant-General	100		S08		45,662	22,790	9,677	1,337	111	6,355	5,393	0	0	0	0	
269	890-MT	Measuring & Regulating Stations-Industrial	Input				38,609											
270		Meas & Reg Plant-Industrial	100		S19		38,609	0	7,263	3,223	756	18,405	8,962	0	0	0	0	
271	891-MT	Measuring & Regulating Stations-City Gate	Input				15,097											
272		Meas & Reg Plant-City Gate	100		S09		15,097	7,535	3,199	442	37	2,101	1,783	0	0	0	0	
273	892-MT	Services	Input				119,753											
274		Services Plant	100		S20		119,753	112,195	7,147	196	7	186	22	0	0	0	0	
275	893-MT	Meters & House Regulators	Input				209,019											

1 Assign Base Case		AVISTA UTILITIES		Natural Gas Utility				Washington Jurisdiction				30-Sep-99 3:45 PM						
2 Base Case		Cost of Service Calculation				Functionalization and Classification												
3 For the Year Ended December 31, 1998																		
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
6	8																	
276	Meters, Use Reg & Install Plant		100	S07		209,019	160,485	43,713	1,963	96	1,986	776	0	0	0	0		
277	894-MT Other Equipment		Input		0													
278	Distribution Plant		100	S15		0	0	0	0	0	0	0	0	0	0	0		
279	Total Distribution Maintenance Expense				835,681	835,681	549,944	174,240	21,664	1,541	53,900	34,392	0	0	0	0		
280	Total Distribution Expense				2,684,026	2,684,026	1,988,220	478,116	48,471	2,653	100,133	66,433	0	0	0	0		
281																		
282	Customer Accounting Expenses																	
283	901-OP Supervision		Input		84,503													
284	All Customers		100	C01		84,503	82,624	1,821	31	1	21	4	0	0	0	0		
285	902-OP Meter Reading		K01		509,218													
286	All Customers		100	C01		509,218	497,896	10,974	187	4	129	27	0	0	0	0		
287	Uncollectibles Allocator		0	R03		0	0	0	0	0	0	0	0	0	0	0		
288	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
289	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
290	903-OP Customer Records & Collection		K01		997,425													
291	All Customers		100	C01		997,425	975,248	21,496	367	9	253	52	0	0	0	0		
292	Uncollectibles Allocator		0	R03		0	0	0	0	0	0	0	0	0	0	0		
293	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
294	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
295	904-OP Uncollectible Accounts		K02		0													
296	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0		
297	Uncollectibles Allocator		100	R03		0	0	0	0	0	0	0	0	0	0	0		
298	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
299	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
300	905-OP Misc Customer Accounts Expenses		K01		4													
301	All Customers		100	C01		4	4	0	0	0	0	0	0	0	0	0		
302	Uncollectibles Allocator		0	R03		0	0	0	0	0	0	0	0	0	0	0		
303	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
304	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
305	Total Customer Accounting Expenses				1,591,150	1,591,150	1,555,771	34,292	585	14	404	84	0	0	0	0		
306																		
307	Customer Information Expense																	
308	907-OP Supervision		Input		0													
309	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0		
310	908-OP Customer Assistance Expenses		I01		90,631													
311	All Customers		100	C01		90,631	88,616	1,953	33	1	23	5	0	0	0	0		
312	Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0		
313	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0		
314	909-OP Advertising		I01		41													
315	All Customers		100	C01		41	40	1	0	0	0	0	0	0	0	0		
316	Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0		
317	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0		
318	910-OP Misc Customer Service & Info Expense		I01		0													
319	All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0		
320	Coincident Peak - All		0	D01		0	0	0	0	0	0	0	0	0	0	0		
321	Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0		
322	Total Customer Information Expense				90,672	90,672	88,656	1,954	33	1	23	5	0	0	0	0		

1 Assign Labor
 2 Base Case
 3
 4
 5 (k) (l) (m)
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 7 Account Description
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AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
 3:45 PM

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4			
323																	
324	Sales Expenses																
325	911-OP	Supervision	Sum			0											
326		All Customers	100	C01		0	0	0	0	0	0	0	0	0	0	0	0
327	912-OP	Demonstrating & Selling Expenses	V01			134,582											
328		All Customers	100	C01		134,582	131,590	2,900	50	1	34	7	0	0	0	0	0
329		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
330		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
331	913-OP	Advertising Expenses	V01			0											
332		All Customers	100	C01		0	0	0	0	0	0	0	0	0	0	0	0
333		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
334		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
335	916-OP	Misc Sales Expenses	V01			0											
336		All Customers	100	C01		0	0	0	0	0	0	0	0	0	0	0	0
337		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
338		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
339		Total Sales Expenses				134,582	134,582	131,590	2,900	50	1	34	7	0	0	0	0
340																	
341		Subtotal Expenses				4,609,293	4,609,293	3,821,691	542,572	53,857	2,981	111,859	76,334	0	0	0	0
342																	
343	Administrative & General Expenses																
344	920-OP	Admin. & General Salaries	M01			1,378,907											
345		Admin & Gen Exp Alloc	50	S02		689,454	571,645	81,157	8,056	446	16,732	11,418	0	0	0	0	0
346		Throughput	50	E01		689,454	299,244	132,070	24,942	1,675	114,180	117,343	0	0	0	0	0
347		Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0	0
348		All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0
349		Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0	0
350		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
351	921-OP	Office Supplies & Expenses	M01			0											
352		Admin & Gen Exp Alloc	50	S02		0	0	0	0	0	0	0	0	0	0	0	0
353		Throughput	50	E01		0	0	0	0	0	0	0	0	0	0	0	0
354		Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0	0
355		All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0
356		Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0	0
357		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
358	923-OP	Outside Services Employed	M01			2,673											
359		Admin & Gen Exp Alloc	50	S02		1,337	1,108	157	16	1	32	22	0	0	0	0	0
360		Throughput	50	E01		1,337	580	256	48	3	221	227	0	0	0	0	0
361		Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0	0
362		All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0
363		Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0	0
364		Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
365	924-OP	Property Insurance Premium	M02			4,067											
366		Admin & Gen Exp Alloc	0	S02		0	0	0	0	0	0	0	0	0	0	0	0
367		Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0	0
368		Plant in Service	100	S17		4,067	2,978	726	87	4	184	88	0	0	0	0	0
369		All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign Labor	AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction				30-Sep-99
2	Base Case	Cost of Service Calculation										Functionalization and Classification							3:45 PM
3		For the Year Ended December 31, 1998																	
4																			
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume					
7	Account Description		Allocation	Allocator	Totals	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4		
8																			
370	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
371	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
372	925-OP Injuries & Damages		M01			26,091													
373	Admin & Gen Exp Alloc		50	S02		13,046		10,816	1,536	152	8	317	216	0	0	0	0		
374	Throughput		50	E01		13,046		5,662	2,499	472	32	2,160	2,220	0	0	0	0		
375	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
376	All Customers		0	C01		0		0	0	0	0	0	0	0	0	0	0		
377	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
378	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
379	926-OP Employee Pension & Benefits		M04			0													
380	Admin & Gen Exp Alloc		0	S02		0		0	0	0	0	0	0	0	0	0	0		
381	Throughput		0	E01		0		0	0	0	0	0	0	0	0	0	0		
382	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
383	All Customers		0	C01		0		0	0	0	0	0	0	0	0	0	0		
384	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
385	Open		100	xxx		0		0	0	0	0	0	0	0	0	0	0		
386	927-OP Franchise Requirements		M03			0													
387	Admin & Gen Exp Alloc		0	S02		0		0	0	0	0	0	0	0	0	0	0		
388	Throughput		0	E01		0		0	0	0	0	0	0	0	0	0	0		
389	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
390	All Customers		0	C01		0		0	0	0	0	0	0	0	0	0	0		
391	Revenues From Retail Rates		100	R01		0		0	0	0	0	0	0	0	0	0	0		
392	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
393	928-OP Regulatory Commission Expenses		M01			160,076													
394	Admin & Gen Exp Alloc		50	S02		80,038		66,362	9,421	935	52	1,942	1,325	0	0	0	0		
395	Throughput		50	E01		80,038		34,739	15,332	2,895	194	13,255	13,622	0	0	0	0		
396	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
397	All Customers		0	C01		0		0	0	0	0	0	0	0	0	0	0		
398	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
399	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
400	930-OP Miscellaneous & General Expense		M01			157,533													
401	Admin & Gen Exp Alloc		50	S02		78,767		65,307	9,272	920	51	1,912	1,304	0	0	0	0		
402	Throughput		50	E01		78,767		34,187	15,088	2,849	191	13,044	13,406	0	0	0	0		
403	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
404	All Customers		0	C01		0		0	0	0	0	0	0	0	0	0	0		
405	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
406	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
407	931-OP Rents		M05			0													
408	Admin & Gen Exp Alloc		214.5	S02		0		0	0	0	0	0	0	0	0	0	0		
409	Throughput		214.5	E01		0		0	0	0	0	0	0	0	0	0	0		
410	Plant in Service		0	S17		0		0	0	0	0	0	0	0	0	0	0		
411	All Customers		299	C01		0		0	0	0	0	0	0	0	0	0	0		
412	Revenues From Retail Rates		0	R01		0		0	0	0	0	0	0	0	0	0	0		
413	Open		0	xxx		0		0	0	0	0	0	0	0	0	0	0		
414	935-MT Maintenance of General Plant		M02			179,520													
415	Admin & Gen Exp Alloc		0	S02		0		0	0	0	0	0	0	0	0	0	0		
416	Throughput		0	E01		0		0	0	0	0	0	0	0	0	0	0		

1 Assign Labor

AVISTA UTILITIES

Natural Gas Utility

Washington Jurisdiction

2 Base Case

Cost of Service Calculation

30.Sep-99

3

For the Year Ended December 31, 1998

Functionalization and Classification

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5 (k) (l) (m)

(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)

6 Account Description

Notes Functional Class Proforma Functional Residential Small Firm Large Firm Interrupt Transport Hi Volume
Allocation Allocator Totals Totals Service Service Service Service Service Transport
Sch 101 Sch 111 Sch 121 Sch 131 Sch 146 Sch 148 Open1 Open2 Open3 Open4

417	Plant in Service		100	S17		179,520	131,471	32,024	3,842	173	8,137	3,873	0	0	0	0
418	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
419	Revenues From Retail Rates		0	R01		0	0	0	0	0	0	0	0	0	0	0
420	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
421	Total Administrative & General Expenses					1,908,867	1,908,867	1,224,099	299,539	45,215	2,830	172,117	165,066	0	0	0
422																
423	Total Operating & Maintenance Expenses					6,518,160	6,518,160	5,045,790	842,111	99,072	5,810	283,976	241,400	0	0	0

1 Assign Labor

AVISTA UTILITIES

Natural Gas Utility

Washington Jurisdiction

2 Base Case

Class Allocator Worksheet

30-Sep-99

For the Year Ended December 31, 1998

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	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Class	Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume	Transport	Hi Volume	Open1	Open2	Open3	Open4	Source / Description	
Allocator	Allocator	Service	Service	Service	Service	Service	Service	Service	Service	Open1	Open2	Open3	Open4		
Name	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4			
Commodity Allocators															
E01	Throughput	265,094,565	115,059,008	50,781,008	9,590,124	643,911	43,902,144	45,118,370	0	0	0	0	0	Input from Proforma Revenue Study	
		100.000%	43.403%	19.156%	3.618%	0.243%	16.561%	17.020%	0.000%	0.000%	0.000%	0.000%	0.000%		
E02	Throughput Excl Sch 148	219,976,195	115,059,008	50,781,008	9,590,124	643,911	43,902,144	0	0	0	0	0	0	All Schedules Except 148	
		100.000%	52.305%	23.085%	4.360%	0.293%	19.958%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
E03	Firm Therms	175,430,140	115,059,008	50,781,008	9,590,124	0	0	0	0	0	0	0	0	Firm Schedules 101-121	
		100.000%	65.587%	28.947%	5.467%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
E04	Sales Therms	176,074,051	115,059,008	50,781,008	9,590,124	643,911	0	0	0	0	0	0	0	Sales Schedules 101-131	
		100.000%	65.347%	28.841%	5.447%	0.366%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
E05	Industrial Therms	89,664,425	0	0	0	643,911	43,902,144	45,118,370	0	0	0	0	0	Schedules 131-148	
		100.000%	0.000%	0.000%	0.000%	0.718%	48.963%	50.319%	0.000%	0.000%	0.000%	0.000%	0.000%		
E06	Therms - Small Mains	178,717,770	115,059,008	50,781,008	9,590,124	0	3,287,630	0	0	0	0	0	0	Schedules 101-121 & 7.5% of 146	
		100.000%	64.380%	28.414%	5.366%	0.000%	1.840%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
E07	Purchased Gas - Commodity	28,354,966	18,529,103	8,177,774	1,544,394	103,695	0	0	0	0	0	0	0	Input from Proforma Gas Supply	
		100.000%	65.347%	28.841%	5.447%	0.366%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
E08	Open	0	0	0	0	0	0	0	0	0	0	0	0	Open	
E09	Open	0	0	0	0	0	0	0	0	0	0	0	0	Open	
Demand Allocators															
D01	Coincident Peak - All	1,607,044	888,426	367,599	37,885	3,904	188,559	120,671	0	0	0	0	0	Input from Peak Study	
		100.000%	55.283%	22.874%	2.357%	0.243%	11.733%	7.509%	0.000%	0.000%	0.000%	0.000%	0.000%		
D02	Coincident Peak - Small Mains	1,308,052	888,426	367,599	37,885	0	14,142	0	0	0	0	0	0	Schedules 101-121 & 7.5% of 146	
		100.000%	67.920%	28.103%	2.896%	0.000%	1.081%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
D03	Coincident Peak - Ind	313,134	0	0	0	3,904	188,559	120,671	0	0	0	0	0	Schedules 131-148	
		100.000%	0.000%	0.000%	0.000%	1.247%	60.217%	38.537%	0.000%	0.000%	0.000%	0.000%	0.000%		
D04	Coincident Peak Firm	1,293,910	888,426	367,599	37,885	0	0	0	0	0	0	0	0	Input from Peak Study	
		100.000%	68.662%	28.410%	2.928%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
D05	Purchased Gas - Demand	10,889,799	7,117,550	3,079,868	560,255	34,224	97,902	0	0	0	0	0	0	Input from Proforma Gas Supply	
		100.000%	65.360%	28.282%	5.145%	0.314%	0.899%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
D06	Direct 131	100	0	0	0	100	0	0	0	0	0	0	0	Direct Assignment Schedule 131	
D07	Direct 146	100	0	0	0	0	100	0	0	0	0	0	0	Direct Assignment Schedule 146	
D08	Direct 148	100	0	0	0	0	0	100	0	0	0	0	0	Direct Assignment Schedule 148	
Customer Allocators															
C01	All Customers	1,369,928	1,339,468	29,524	504	12	348	72	0	0	0	0	0	Unweighted Customers	
		100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%	0.000%		
C02	Service Cost	1,427,136	1,339,468	85,324	2,344	0	0	0	0	0	0	0	0	Wtd Avg Service Cost Sch 101-121	
		100.000%	93.857%	5.979%	0.164%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
C03	Meter Cost	1,818,460	1,339,468	442,860	18,144	696	12,180	5,112	0	0	0	0	0	Weighted Average Meter Cost	
C04	Regulator Cost	1,721,076	1,339,468	236,192	24,192	3,456	86,304	31,464	0	0	0	0	0	Weighted Average Regulator Cost	
C05	Installations Cost	1,524,520	1,339,468	177,144	7,560	0	348	0	0	0	0	0	0	Weighted Average Installations Cost	
C06	Ind Meas & Reg Cost	156,952	0	29,524	13,104	3,072	74,820	36,432	0	0	0	0	0	Wtd Avg Indus Meas & Reg Cost	
		100.000%	0.000%	18.811%	8.349%	1.957%	47.671%	23.212%	0.000%	0.000%	0.000%	0.000%	0.000%		

1 Assign Labels
2 Base Case

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
3:45 PM

	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Class	Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume								Source / Description
Allocator	Allocator	Service	Service	Service	Service	Service	Transport								
Name	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4			
56	C07	Direct Sch 131	12	0	0	0	12	0	0	0	0	0	0	6	Direct Assignment Schedule 131
57	C08	Direct Sch 146	348	0	0	0	0	348	0	0	0	0	0	0	Direct Assignment Schedule 146
58	C09	Direct Sch 148	72	0	0	0	0	0	72	0	0	0	0	0	Direct Assignment Schedule 148
59	C10	Direct Sch 101	1,339,468	1,339,468	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 101
60															
61		Number of Customers (Average)	114,161	111,622	2,460	42	1	29	6	0	0	0	0		
62		Number of Customers (Annualized)	1,369,928	1,339,468	29,524	504	12	348	72	0	0	0	0		Input from Proforma Revenue Study
63															
64															
65															
66															
67															
68															
69															
70															
71															
72															
73															
74															
75															
76															
77															
78															
79		Revenue Allocator Calculation													
80		From Sale of Gas	71,635,000	51,441,000	17,240,000	2,772,000	182,000	0	0	0	0	0	0	0	Input
81		From Transport of Gas	3,401,000	0	0	0	0	2,078,000	1,323,000	0	0	0	0	0	Input
82		Open	0	0	0	0	0	0	0	0	0	0	0	0	Input
83		Open	0	0	0	0	0	0	0	0	0	0	0	0	Input
84	R01	Revenues From Retail Rates	75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0	0	Rate Revenues
85			100.000%	68.555%	22.976%	3.694%	0.243%	2.769%	1.763%	0.000%	0.000%	0.000%	0.000%		
86	R03	Uncollectibles Allocator	75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0	0	Input
87			100.000%	68.555%	22.976%	3.694%	0.243%	2.769%	1.763%	0.000%	0.000%	0.000%	0.000%		
88															
89		Income Tax Allocator Calculation													
90		Revenues	77,228,000	52,874,659	17,859,161	2,884,620	188,880	2,097,680	1,323,000	0	0	0	0	0	Line 1081
91		Expenses w/o Income Tax	65,393,000	44,581,988	15,494,969	2,681,229	171,943	1,457,977	1,004,894	0	0	0	0	0	Line 647
92		Open	0	0	0	0	0	0	0	0	0	0	0	0	Open
93	R02	Income Tax Allocator	11,835,000	8,292,671	2,364,192	203,391	16,937	639,703	318,106	0	0	0	0	0	= Rev - Exp
94			100.000%	70.069%	19.976%	1.719%	0.143%	5.405%	2.688%	0.000%	0.000%	0.000%	0.000%		
95															
96		Summed Allocators													
97	S01	Rate Base	120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0	0	Line 1054
98			100.000%	72.856%	17.769%	2.110%	0.098%	4.712%	2.455%	0.000%	0.000%	0.000%	0.000%		
99	S02	Admin & Gen Exp Alloc	4,609,293	3,821,691	542,572	53,857	2,981	111,859	76,334	0	0	0	0	0	Labor Line 341 - Sum Lines 11-139
100			100.000%	82.913%	11.771%	1.168%	0.065%	2.427%	1.656%	0.000%	0.000%	0.000%	0.000%		
101	S03	General Plant Alloc	164,416,000	120,409,576	29,329,688	3,518,524	158,001	7,452,637	3,547,574	0	0	0	0	0	Line 701 + Line 820
102			100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%		

1 Assign Labor			AVISTA UTILITIES							Natural Gas Utility			Washington Jurisdiction				30-Sep-99
2 Base Case			Class Allocator Worksheet														3:45 PM
3			For the Year Ended December 31, 1998														
4																	
5 (bb)	(bc)		(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)		
6 Class			Class	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume						Source / Description		
7 Allocator			Allocator	Service	Service	Service	Service	Service	Transport								
8 Name	Description		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4				
103	S04	Other Dist O&M Exp	2,422,412	1,794,426	431,514	43,746	2,395	90,373	59,958	0	0	0	0	Labor Sum Lines 235 ~ 252, 259 ~ 278			
104			100.000%	74.076%	17.813%	1.806%	0.099%	3.731%	2.475%	0.000%	0.000%	0.000%	0.000%				
105	S05	Other Dist Plant	150,048,000	112,308,027	25,858,517	2,944,629	125,897	5,269,893	3,541,037	0	0	0	0	Sum Lines 708 ~ 817			
106			100.000%	74.848%	17.233%	1.962%	0.084%	3.512%	2.360%	0.000%	0.000%	0.000%	0.000%				
107	S06	Mains & Services Plant	130,376,000	98,249,963	21,757,916	2,667,943	97,845	4,496,961	3,105,372	0	0	0	0	Sum Lines 708 ~ 729 & 752 ~ 762			
108			100.000%	75.359%	16.689%	2.046%	0.075%	3.449%	2.382%	0.000%	0.000%	0.000%	0.000%				
109	S07	Meters, Hsc Reg & Install Plant	17,339,000	13,312,911	3,626,187	162,847	7,984	164,721	64,350	0	0	0	0	Sum Lines 763 ~ 806			
110			100.000%	76.780%	20.913%	0.939%	0.046%	0.950%	0.371%	0.000%	0.000%	0.000%	0.000%				
111	S08	Meas & Reg Plant-General	1,064,000	531,040	225,487	31,148	2,585	148,075	125,665	0	0	0	0	Sum Lines 730 ~ 740			
112			100.000%	49.910%	21.192%	2.927%	0.243%	13.917%	11.811%	0.000%	0.000%	0.000%	0.000%				
113	S09	Meas & Reg Plant-City Gate	429,000	214,113	90,915	12,559	1,042	59,703	50,668	0	0	0	0	Sum Lines 741 ~ 751			
114			100.000%	49.910%	21.192%	2.927%	0.243%	13.917%	11.811%	0.000%	0.000%	0.000%	0.000%				
115	S10	Other Customer Acctg Exp	1,506,647	1,473,147	32,470	554	13	383	79	0	0	0	0	Labor Sum Lines 285 ~ 304			
116			100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%				
117	S11	Other Customer Info Exp	90,672	88,656	1,954	33	1	23	5	0	0	0	0	Labor Sum Lines 310 ~ 321			
118			100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%				
119	S12	Other Sales Exp	134,582	131,590	2,900	50	1	34	7	0	0	0	0	Labor Sum Lines 327 ~ 338			
120			100.000%	97.777%	2.155%	0.037%	0.001%	0.025%	0.005%	0.000%	0.000%	0.000%	0.000%				
121	S13	O & M Expense	6,518,160	5,045,790	842,111	99,072	5,810	283,976	241,400	0	0	0	0	Labor Line 423			
122			100.000%	77.411%	12.919%	1.520%	0.089%	4.357%	3.704%	0.000%	0.000%	0.000%	0.000%				
123	S14	Underground Storage Plant	14,091,000	7,894,220	3,423,434	568,459	31,872	2,173,015	0	0	0	0	0	Line 701			
124			100.000%	56.023%	24.295%	4.034%	0.226%	15.421%	0.000%	0.000%	0.000%	0.000%	0.000%				
125	S15	Distribution Plant	150,325,000	112,515,356	25,906,254	2,950,065	126,129	5,279,622	3,547,574	0	0	0	0	Line 820			
126			100.000%	74.848%	17.233%	1.962%	0.084%	3.512%	2.360%	0.000%	0.000%	0.000%	0.000%				
127	S16	General Plant	12,868,000	9,423,842	2,295,485	275,377	12,366	583,280	277,650	0	0	0	0	Line 843 + Line 666			
128			100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%				
129	S17	Plant in Service	177,284,000	129,833,418	31,625,173	3,793,901	170,367	8,035,917	3,825,224	0	0	0	0	Line 844			
130			100.000%	73.235%	17.839%	2.140%	0.096%	4.533%	2.158%	0.000%	0.000%	0.000%	0.000%				
131	S18	Net Plant	125,265,000	92,594,945	22,000,752	2,579,359	114,079	5,313,946	2,661,919	0	0	0	0	Line 1034			
132			100.000%	73.919%	17.563%	2.059%	0.091%	4.242%	2.125%	0.000%	0.000%	0.000%	0.000%				
133	S19	Meas & Reg Plant-Industrial	840,000	0	158,011	70,132	16,441	400,433	194,982	0	0	0	0	Sum Lines 807 ~ 817			
134			100.000%	0.000%	18.811%	8.349%	1.957%	47.671%	23.212%	0.000%	0.000%	0.000%	0.000%				
135	S20	Services Plant	59,148,000	55,415,025	3,529,947	96,957	3,247	92,046	10,778	0	0	0	0	Sum Lines 752 ~ 762			
136			100.000%	93.689%	5.968%	0.164%	0.005%	0.156%	0.018%	0.000%	0.000%	0.000%	0.000%				
137	S21	Distribution Mains Plant	71,228,000	42,834,938	18,227,969	2,570,987	94,598	4,404,915	3,094,594	0	0	0	0	Sum Lines 708-729			
138			100.000%	60.138%	25.591%	3.610%	0.133%	6.184%	4.345%	0.000%	0.000%	0.000%	0.000%				
139	S22	Open	0											Open			
140																	
141																	
142																	
143																	
144																	
145																	
146																	

1 Assign Labor

AVISTA UTILITIES

Natural Gas Utility

Washington Jurisdiction

2 Base Case

Functional Allocation Tables

30-Sep-99

For the Year Ended December 31, 1998

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9 Production Function Factor Table (pfactor)

10 Class	Factor Name	P01	P02	P03	P04	P05
11	Total Factor	100	100	100	117	0
12 E02	Throughput Excl Sch 148	0	77.27	0	0	0
13 D04	Coincident Peak Firm	10	22.73	0	0	0
14 E04	Sales Therms	90	0	100	48	0
15 E01	Throughput	0	0	0	69	0
16 xxx	Open	0	0	0	0	0
17		Demand	Storage	Commodity	Acct 807	Open

19 Underground Storage Function Factor Table (ufactor)

20 Class	Factor Name	U01	U02	U03	U04
21	Total Factor	100	100	0	0
22 D04	Coincident Peak Firm	22.73	0		
23 E02	Throughput Excl Sch 148	77.27	20		
24 E04	Sales Therms	0	80		

26 Distribution Function Factor Table (dfactor)

27 Class	Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10	T11	T12	T13	T14	T15
28	Total Factor	46783974	26683322	100	0	0	0	0	0	0	0	0	0	0	0	0
29 D01	Coincident Peak - All	0	14342303.5	54.77	0	0	0									
30 D02	Coincident Peak - Small Mains	25605703.6	0	0	0	0	0									
31 E01	Throughput	0	12068866.5	45.23	0	0	0									
32 E06	Therms - Small Mains	21160391.4	0	0	0	0	0									
33 D06	Direct 131	0	33415	0	0	0	0									
34 D07	Direct 146	17879	177887	0	0	0	0									
35 D08	Direct 148	0	60850	0	0	0	0									
36 xxx	Open	0	0	0	0	0	0									
37 xxx	Open	0	0	0	0	0	0									
38 xxx	Open	0	0	0	0	0	0									
39		376SM	376LG	Peak&Avg												

41 Customer Accounting Function Factor Table (afactor)

42 Class	Factor Name	K01	K02	K03	K04
43	Total Factor	100	100	0	0
44 C01	All Customers	100	0		
45 R03	Uncollectibles Allocator	0	100		
46 xxx	Open	0	0		
47 xxx	Open	0	0		
48		Uncollec			

49 Customer Information Function Factor Table (ifactor)

50 Class	Factor Name	I01	I02	I03	I04
51	Total Factor	100	552	0	0
52 C01	All Customers	100	118		
53 D01	Coincident Peak - All	0	238		
54 E01	Throughput	0	196		
55		DSM			

1 Assign Labor
2 Base Case

AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 1998

Natural Gas Utility

Washington Jurisdiction

30-Sep-99
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56
57 Sales Function Factor Table (sfactor)

58 Class	Factor Name	V01	V02	V03	V04
59	Total Factor	100	0	0	0
60 C01	All Customers	100	0		
61 xxx	Open	0	0		
62 xxx	Open	0	0		

63
64 Miscellaneous Function Factor Table (mfactor)

65 Class	Factor Name	M01	M02	M03	M04	M05
66	Total Factor	100	100	100	100	728
67 S02	Admin & Gen Exp Alloc	50	0	0	0	214.5
68 E01	Throughput	50	0	0	0	214.5
69 S17	Plant in Service	0	100	0	0	0
70 C01	All Customers	0	0	0	0	299
71 R01	Revenues From Retail Rates	0	0	100	0	0
72 xxx	Open	0	0	0	100	0
73			Plant Rel	Rev Rel	Labor Rel	CSS Rent

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BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UG-99_____

Exhibit No. 55, Part 4
Witness: Tara L. Knox, Avista Corp.

1 Sumcast		AVISTA UTILITIES										Natural Gas Utility			Washington Jurisdiction			Page 1 of 1	
2 Base Case		Cost of Service General Summary													21-Oct-99				
3		For The Twelve Months Ended December 31, 1998													10:13 AM				
4																			
5 (b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)				
6					System	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume								
7				Source	Total	Service	Service	Service	Service	Service	Transport	Transport	Open1	Open2	Open3	Open4			
8 Description						Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148								
9 Plant In Service																			
10 Production Plant																			
11 Underground Storage Plant		Database Line	701		14,091,000	7,894,220	3,423,434	568,459	31,872	2,173,015	0	0	0	0	0	0	0		
12 Distribution Plant		Database Line	820		150,325,000	112,515,356	25,906,254	2,950,065	126,129	5,279,622	3,547,574	0	0	0	0	0	0		
13 Intangible Plant		Database Line	666		1,657,000	1,213,499	295,587	35,460	1,592	75,108	35,753	0	0	0	0	0	0		
14 General Plant		Database Line	843		11,211,000	8,210,343	1,999,897	239,917	10,774	508,171	241,898	0	0	0	0	0	0		
15 Total Plant In Service					177,284,000	129,833,418	31,625,173	3,793,901	170,367	8,035,917	3,825,224	0	0	0	0	0	0		
16																			
17 Accum Depreciation																			
18 Production Plant																			
19 Underground Storage Plant		Database Line	880		5,937,000	3,326,093	1,442,405	239,510	13,429	915,563	0	0	0	0	0	0	0		
20 Distribution Plant		Database Line	999		40,903,000	30,119,555	7,258,149	864,200	37,882	1,571,655	1,051,559	0	0	0	0	0	0		
21 Intangible Plant		Database Line	1032		1,417,000	1,037,736	252,774	30,324	1,362	64,230	30,574	0	0	0	0	0	0		
22 General Plant		Database Line	1022		3,762,000	2,755,090	671,092	80,507	3,615	170,524	81,172	0	0	0	0	0	0		
23 Total Accumulated Depreciation					52,019,000	37,238,474	9,624,420	1,214,542	56,287	2,721,971	1,163,306	0	0	0	0	0	0		
24																			
25 Net Plant					125,265,000	92,594,945	22,000,752	2,579,359	114,079	5,313,946	2,661,919	0	0	0	0	0	0		
26 Accumulated Deferred FIT		Database Line	1038		(9,983,000)	(7,311,021)	(1,780,838)	(213,638)	(9,593)	(452,509)	(215,401)	0	0	0	0	0	0		
27 Miscellaneous Rate Base		Database Line	1052		5,187,000	2,484,917	1,186,094	175,723	13,500	815,291	511,477	0	0	0	0	0	0		
28 Total Rate Base					120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0	0	0		
29																			
30 Revenue From Retail Rates		Database Line	1066		75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0	0	0		
31 Other Operating Revenues		Database Line	1079		2,192,000	1,433,659	619,161	112,620	6,880	19,680	0	0	0	0	0	0	0		
32 Total Revenues					77,228,000	52,874,659	17,859,161	2,884,620	188,880	2,097,680	1,323,000	0	0	0	0	0	0		
33																			
34 Operating Expenses																			
35 Purchased Gas Costs		Database Line	152		39,366,000	25,710,217	11,285,695	2,109,946	138,275	109,722	12,145	0	0	0	0	0	0		
36 Underground Storage Expenses		Database Line	231		319,000	178,714	77,502	12,869	722	49,194	0	0	0	0	0	0	0		
37 Distribution Expenses		Database Line	280		4,025,000	2,926,140	720,700	78,530	4,717	177,046	117,867	0	0	0	0	0	0		
38 Customer Accounting Expenses		Database Line	305		2,943,000	2,794,574	122,556	11,470	712	8,540	5,147	0	0	0	0	0	0		
39 Customer Information Expenses		Database Line	322		588,000	367,184	95,294	12,762	1,056	60,438	51,266	0	0	0	0	0	0		
40 Sales Expenses		Database Line	339		479,000	468,350	10,323	176	4	122	25	0	0	0	0	0	0		
41 Admin & General Expenses		Database Line	421		8,004,000	5,237,839	1,278,734	197,559	12,727	664,295	612,846	0	0	0	0	0	0		
42 Total O&M Expenses					55,724,000	37,683,018	13,590,804	2,423,312	158,212	1,069,357	799,297	0	0	0	0	0	0		
43																			
44 Taxes Other Than Income Taxes		Database Line	454		4,236,000	2,962,205	909,785	137,288	8,467	138,634	79,620	0	0	0	0	0	0		
45 Depreciation Expense																			
46 Underground Storage Plant Depr		Database Line	490		326,000	182,635	79,202	13,151	737	50,273	0	0	0	0	0	0	0		
47 Distribution Plant Depreciation		Database Line	609		3,986,000	2,933,169	715,206	83,487	3,449	148,899	101,790	0	0	0	0	0	0		
48 General Plant Depreciation		Database Line	632		711,000	520,699	126,833	15,215	683	32,228	15,341	0	0	0	0	0	0		
49 Amortization of Intangible Plant		Database Line	643		410,000	300,262	73,139	8,774	394	18,584	8,846	0	0	0	0	0	0		
50 Total Depr & Amort Expense					5,433,000	3,936,765	994,380	120,628	5,264	249,985	125,977	0	0	0	0	0	0		
51 Income Tax		Database Line	657		2,892,000	2,091,673	533,637	58,391	3,169	138,329	66,800	0	0	0	0	0	0		
52 Total Operating Expenses					68,285,000	46,673,661	16,028,606	2,739,620	175,112	1,596,306	1,071,695	0	0	0	0	0	0		
53																			
54 Net Income					8,943,000	6,200,998	1,830,555	145,000	13,767	501,374	251,305	0	0	0	0	0	0		
55																			
56 Rate of Return					7.42%	7.07%	8.55%	5.71%	11.67%	8.83%	8.50%								
57 Return Ratio					1.00	0.95	1.15	0.77	1.57	1.19	1.14								
58																			
59 Interest Expense		Database Line	1089		4,626,000	3,370,316	821,989	97,591	4,531	217,986	113,587	0	0	0	0	0	0		
60																			

		AVISTA UTILITIES										Washington Jurisdiction		Page 1 of 2		
		Cost of Service Summary by Function												21-Oct-99		
		For The Twelve Months Ended December 31, 1998										Test Year Dollars		10:13 AM		
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Description:		Notes	Source	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Hi Volume Transport Sch 148	Open1	Open2	Open3	Open4		
681	Sumcost															
682	Base Case															
683																
684																
685																
686																
687																
688	Expenses															
689	Production/Purchased Gas				37,177,000	24,279,492	10,666,599	1,997,327	131,395	90,042	12,145	0	0	0	0	0
690	Admin & General Allocation				2,251,981	1,453,671	638,732	119,637	7,876	18,108	13,956	0	0	0	0	0
691	Income Tax Allocation				0	0	0	0	0	0	0	0	0	0	0	0
692	Total Production/Purchased Gas Expense				39,428,981	25,733,163	11,305,331	2,116,965	139,271	108,150	26,102	0	0	0	0	0
693																
694	Underground Storage				747,286	418,653	181,554	30,147	1,690	115,241	0	0	0	0	0	0
695	Admin & General Allocation				481,487	252,934	112,183	18,482	1,161	76,575	20,152	0	0	0	0	0
696	Income Tax Allocation				226,140	125,003	56,706	8,678	569	35,183	0	0	0	0	0	0
697	Total Underground Storage Expense				1,454,912	796,590	350,444	57,307	3,420	226,999	20,152	0	0	0	0	0
698																
699	Distribution				9,573,714	6,920,738	1,722,397	196,873	10,167	425,987	297,552	0	0	0	0	0
700	Admin & General Allocation				6,011,882	3,949,860	1,094,778	140,935	8,409	435,301	382,599	0	0	0	0	0
701	Income Tax Allocation				2,665,860	1,966,669	476,931	49,713	2,600	103,146	66,800	0	0	0	0	0
702	Total Distribution Expense				18,251,456	12,837,267	3,294,106	387,521	21,177	964,433	746,952	0	0	0	0	0
703																
704	Customer Service, Information, & Sales				3,289,000	3,215,870	70,883	1,210	29	835	173	0	0	0	0	0
705	Admin & General Allocation				3,668,650	2,657,112	388,681	63,997	4,336	276,208	278,317	0	0	0	0	0
706	Income Tax Allocation				0	0	0	0	0	0	0	0	0	0	0	0
707	Total Customer Service, Info. & Sales Expense				6,957,650	5,872,982	459,564	65,207	4,364	277,043	278,490	0	0	0	0	0
708																
709	Total Expense				66,093,000	45,240,002	15,409,445	2,627,000	168,233	1,576,626	1,071,695	0	0	0	0	0
710																
711	Rate Base															
712	Production				0	0	0	0	0	0	0	0	0	0	0	0
713	Underground Storage				9,362,689	5,245,272	2,274,682	377,710	21,177	1,443,848	0	0	0	0	0	0
714	Distribution				111,106,311	82,523,569	19,131,326	2,163,735	96,808	4,232,879	2,957,994	0	0	0	0	0
715	Total Rate Base				120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0	0
716																
717	Actual Return															
718	Revenue From Rates				75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0	0
719	Less :Expenses				66,093,000	45,240,002	15,409,445	2,627,000	168,233	1,576,626	1,071,695	0	0	0	0	0
720	Proforma Return at Present Rates				8,943,000	6,200,998	1,830,555	145,000	13,767	501,374	251,305	0	0	0	0	0
721																
722	Return Component															
723	Production				0	0	0	0	0	0	0	0	0	0	0	0
724	Underground Storage				716,651	370,586	194,522	21,550	2,471	127,522	0	0	0	0	0	0
725	Distribution				8,226,349	5,830,412	1,636,033	123,450	11,296	373,852	251,305	0	0	0	0	0
726	Total Return Component				8,943,000	6,200,998	1,830,555	145,000	13,767	501,374	251,305	0	0	0	0	0
727																
728	Total Cost of Service															
729	Production/Purchased Gas				39,428,981	25,733,163	11,305,331	2,116,965	139,271	108,150	26,102	0	0	0	0	0
730	Underground Storage				2,171,563	1,167,176	544,966	78,857	5,891	354,521	20,152	0	0	0	0	0
731	Distribution				26,477,806	18,667,679	4,930,139	510,971	32,473	1,338,285	998,257	0	0	0	0	0
732	Customer Service, Information, & Sales				6,957,650	5,872,982	459,564	65,207	4,364	277,043	278,490	0	0	0	0	0
733	Total				75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000	0	0	0	0	0
734																
735																
736	Notes: Account 495.90 Other Gas Revenues reduces Production / Purchased Gas expenses. Account 488 Miscellaneous Service Revenue reduces Customer Service expenses.															
737	Revenue related items and General plant depreciation expense have been included in the Administrative and General Allocations.															
738	Income tax and actual return have been allocated based on rate base.															
739	Primary expense categories include Operating & Maintenance expenses, depreciation expense and taxes other than income (excluding WA Excise Tax which is part of the Revenue related items).															
740	Demand Side Management amortization expense and investment is included in Distribution.															

741 Sumcost		AVISTA UTILITIES										Natural Gas Utility		Washington Jurisdiction		Page 2 of 2	
742 Base Case		Cost of Service Summary by Function												21-Oct-99			
743		For The Twelve Months Ended December 31, 1998										Cost Per Therm		10:13 AM			
744	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)		
746					System	Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume						
747					Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Transport						
748	Description	Notes	Source								Sch 148	Open1	Open2	Open3	Open4		
749	Therms				265,094,565	115,059,008	50,781,008	9,590,124	643,911	43,902,144	45,118,370	0	0	0	0		
750																	
751	Expenses																
752	Production/Purchased Gas				0.140241	0.211018	0.210051	0.208269	0.204058	0.002051	0.000269						
753	Admin & General Allocation				0.008495	0.012634	0.012578	0.012475	0.012231	0.000412	0.000309						
754	Income Tax Allocation				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
755	Total Production/Purchased Expense				0.148736	0.223652	0.222629	0.220744	0.216289	0.002463	0.000579						
756																	
757	Underground Storage				0.002819	0.003639	0.003575	0.003144	0.002625	0.002625	0.000000						
758	Admin & General Allocation				0.001816	0.002198	0.002209	0.001927	0.001803	0.001744	0.000447						
759	Income Tax Allocation				0.000853	0.001086	0.001117	0.000905	0.000883	0.000801	0.000000						
760	Total Underground Storage Expense				0.005488	0.006923	0.006901	0.005976	0.005312	0.005171	0.000447						
761																	
762	Distribution				0.036114	0.060149	0.033918	0.020529	0.015790	0.009703	0.006595						
763	Admin & General Allocation				0.022678	0.034329	0.021559	0.014696	0.013060	0.009915	0.008480						
764	Income Tax Allocation				0.010056	0.017093	0.009392	0.005184	0.004039	0.002349	0.001481						
765	Total Distribution Expense				0.068849	0.111571	0.064869	0.040408	0.032888	0.021968	0.016555						
766																	
767	Customer Service, Information, & Sales				0.012407	0.027950	0.001396	0.000126	0.000045	0.000019	0.000004						
768	Admin & General Allocation				0.013839	0.023093	0.007654	0.006673	0.006733	0.006291	0.006169						
769	Income Tax Allocation				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
770	Total Customer Service, Info. & Sales Expense				0.026246	0.051043	0.009050	0.006799	0.006778	0.006310	0.006172						
771																	
772	Total Expense				0.249319	0.393190	0.303449	0.273928	0.261267	0.035912	0.023753						
773																	
774	Rate Base																
775	Production																
776	Underground Storage																
777	Distribution																
778	Total Rate Base																
779																	
780	Actual Return																
781	Revenue From Rates				0.283054	0.447084	0.339497	0.289047	0.282648	0.047333	0.029323						
782	Less: Expenses				0.249319	0.393190	0.303449	0.273928	0.261267	0.035912	0.023753						
783	Proforma Return at Current Rates				0.033735	0.053894	0.036048	0.015120	0.021381	0.011420	0.005570						
784																	
785	Return Component																
786	Production				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
787	Underground Storage				0.002703	0.003221	0.003831	0.002247	0.003838	0.002905	0.000000						
788	Distribution				0.031032	0.050673	0.032217	0.012873	0.017543	0.008516	0.005570						
789	Total Return Component				0.033735	0.053894	0.036048	0.015120	0.021381	0.011420	0.005570						
790																	
791	Total Cost of Service																
792	Production/Purchased Gas				0.148736	0.223652	0.222629	0.220744	0.216289	0.002463	0.000579						
793	Underground Storage				0.008192	0.010144	0.010732	0.008223	0.009149	0.008075	0.000447						
794	Distribution				0.099881	0.162244	0.097086	0.053281	0.050431	0.030483	0.022125						
795	Customer Service, Information, & Sales				0.026246	0.051043	0.009050	0.006799	0.006778	0.006310	0.006172						
796	Total				0.283054	0.447084	0.339497	0.289047	0.282648	0.047333	0.029323						
797																	
798																	
799																	
800																	

		AVISTA UTILITIES						Natural Gas Utility			Washington Jurisdiction				Page 1 of 1	
		Cost of Service Summary by Classification													21-Oct-99	
		For The Twelve Months Ended December 31, 1998						Unit Cost Analysis							10:13 AM	
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
					Residential	Small Firm	Large Firm	Interrupt	Transport	Hi Volume						
					Service	Service	Service	Service	Service	Transport						
					Sch 141	Sch 111	Sch 121	Sch 131	Sch 146	Sch 148	Open1	Open2	Open3	Open4		
628	Description	Notes	Source	System	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
621	Sumcost															
622	Base Case															
623																
624																
625																
626																
627																
628	Description	Notes	Source	System	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
629																
630	Rate Base by Classification															
631	Commodity				31,859,912	17,423,015	7,689,604	1,452,202	46,824	3,451,221	1,797,047	0	0	0	0	0
632	Demand				31,947,531	19,990,751	8,271,460	852,462	52,831	1,793,105	986,922	0	0	0	0	0
633	Customer				56,661,557	50,355,075	5,444,944	236,781	18,331	432,402	174,025	0	0	0	0	0
634	Total				120,469,000	87,768,840	21,406,008	2,541,445	117,985	5,676,728	2,957,994	0	0	0	0	0
635																
636	Return at Present Rates															
637	Commodity				2,434,352	1,230,962	657,584	82,854	5,464	304,815	152,674	0	0	0	0	0
638	Demand				2,416,735	1,412,376	707,342	48,637	6,165	158,369	83,847	0	0	0	0	0
639	Customer				4,091,913	3,557,661	465,629	13,509	2,139	38,190	14,785	0	0	0	0	0
640	Total				8,943,000	6,200,998	1,830,555	145,000	13,767	501,874	251,305	0	0	0	0	0
641																
642	Total Operating Expenses															
643	Commodity	Demand Costs Offset by Acct			35,753,350	22,209,675	9,802,186	1,851,168	117,884	982,552	789,885	0	0	0	0	0
644	Demand	495.90 Other Gas Revenues			12,906,567	8,306,162	3,544,563	559,337	34,440	324,669	137,397	0	0	0	0	0
645	Customer	Customer Costs Offset by Acct			12,397,574	11,259,501	930,651	46,870	4,521	108,077	47,954	0	0	0	0	0
646	Revenue	488 Miscellaneous Service Rev			5,035,509	3,464,664	1,132,046	169,625	11,388	161,328	96,459	0	0	0	0	0
647	Total				66,093,000	45,240,002	15,409,445	2,627,000	168,233	1,576,626	1,071,695	0	0	0	0	0
648																
649	Total NOI Requirement	Revenue Items Allocated by														
650	Commodity	Return Requirement			39,540,260	24,128,408	10,866,430	2,030,948	127,867	1,385,448	1,001,159					
651	Demand				16,695,003	10,507,670	4,689,337	664,870	45,704	533,996	253,427					
652	Customer				18,800,737	16,804,921	1,684,233	76,183	8,429	158,556	68,414					
653	Total				75,036,000	51,441,000	17,240,000	2,772,000	182,000	2,078,000	1,323,000					
654																
655																
656	Proforma Units															
657	Throughput Therms				265,094,565	115,059,008	50,781,008	9,590,124	643,911	43,902,144	45,118,370					
658	Peak Therms				1,607,044	888,426	367,599	37,885	3,904	188,559	120,671					
659	Number of Customers (Annualized)				1,369,928	1,339,468	29,524	504	12	348	72					
660																
661	Total Cost per Unit															
662	Commodity	Per Therm			\$0.14916	\$0.20970	\$0.21399	\$0.21177	\$0.19858	\$0.03156	\$0.02219					
663	Demand	Per Annual Peak			\$10.39	\$11.83	\$12.76	\$17.55	\$11.71	\$2.83	\$2.10					
664	Customer	Per Customer per Month			\$13.72	\$12.55	\$57.05	\$151.16	\$702.44	\$455.62	\$950.20					
665																
666	Total Cost per Therm															
667	Commodity				\$0.14916	\$0.20970	\$0.21399	\$0.21177	\$0.19858	\$0.03156	\$0.02219					
668	Demand				\$0.06298	\$0.09132	\$0.09234	\$0.06933	\$0.07098	\$0.01216	\$0.00562					
669	Customer				\$0.07092	\$0.14605	\$0.03317	\$0.00794	\$0.01309	\$0.00361	\$0.00152					
670	Total				\$0.28305	\$0.44708	\$0.33950	\$0.28905	\$0.28265	\$0.04733	\$0.02932					
671																
672																
673																
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