

Intangible

AVISTA UTILITIES

Production and Transmission Related Intangible Plant Analysis

Washington Electric Cost Study

Twelve Months Ended December 31, 1998

		Allocation	Total	Washington	Idaho	
		P/T ratio	100.00%	66.99%	33.01%	
Plant						
Account 302	Franchises & Consents	P/T ratio	343,856	230,349	113,507	Production (Noxon, Meyers Falls)
	Pro Forma Adjustment PF4			9,387,000		Production (Hydro Relicensing Adjustment)
Account 303.00	Misc Intangible Plant	P/T ratio	816,799	547,174	269,625	Transmission (Grant Co., Sand Creek, Prairie Transmission Agreements)
Accumulated Amortization						
Account 111.10	Amort Noxon License	P/T ratio	165,788	111,062	54,726	Production
Account 111.20	Amort Grant Co. Trans Line	P/T ratio	115,528	77,392	38,136	Transmission
			<u>281,316</u>	<u>188,454</u>	<u>92,862</u>	
	Pro Forma Adjustment PF4			110,000		Production (Hydro Relicensing Adjustment)
Amortization Expense						
Account 404.00	Amort of Limited Term Plant	P/T ratio	13,824	9,261	4,563	
	Calculated by Change to 111.10 Acct	P/T ratio	4,200	2,814	1,386	Production
	Calculated by Change to 111.20 Acct	P/T ratio	9,624	6,447	3,177	Transmission
	Check Total		<u>13,824</u>	<u>9,261</u>	<u>4,563</u>	
	Pro Forma Adjustment PF4			220,000		Production (Hydro Relicensing Adjustment)