

Rent Rev

AVISTA UTILITIES

Account 454 Rent Revenue from Electric Property

Washington Electric Cost Study

Twelve Months Ended December 31, 1998

Account 454 by Sub Account and Location Per Results

Allocation	Total	Washington	Idaho	Description	Functionalization
P/T ratio	100.00%	66.99%	33.01%		
454.00 P/T ratio	258,273	173,018	85,255	Miscellaneous	Production
454.15 Direct	1,401,387	961,243	440,144	Pole Contact Fees	Distribution
454.21 P/T ratio	13,159	8,815	4,344	Land Use Permits	Production
454.53 P/T ratio	56,116	37,592	18,524	Use of Facilities Fees	Distribution
454.85 P/T ratio	310,775	208,188	102,587	Use of Facilities Fees	Distribution
	<u>2,039,710</u>	<u>1,388,856</u>	<u>650,854</u>		
454.85 B&O Tax Adj		(5,000)		Use of Facilities Fees	Distribution
		1,383,856			