

Substations

AVISTA UTILITIES
 Distribution Substation Direct Assignment
 Washington Electric Cost Study
 Twelve Months Ended December 31, 1998

WASHINGTON SUBSTATION	12/31/98 ACCOUNT 361	12/31/98 ACCOUNT 362	SCHEDULE 25 PERCENTAGE	ACCOUNT 361 DIRECT ASSIGN	ACCOUNT 362 DIRECT ASSIGN	
ARDEN 115	9,742	243,321	50%	4,871	121,661	
KETTLE FALLS 115	136,669	477,227	45%	61,501	214,752	
GREENWOOD 115	4,083	218,293	18%	735	39,293	
THIRD & HATCH 115	652,437	1,569,272	11%	71,768	172,620	
WSU BOILER PLANT SUB	1,311	192,530	100%	1,311	192,530	
SOUTH PULLMAN 115	65,416	344,338	75%	49,062	258,254	
WSU EAST CAMPUS SUB	0	33,456	100%	0	33,456	
COLVILLE 115	104,182	952,113	20%	20,836	190,423	
FORT WRIGHT 115	47,116	444,761	12%	5,654	53,371	
COLLEGE & WALNUT 115	254,136	1,177,047	14%	35,579	164,787	
COLLEGE & WALNUT REGULATOR	75,034	450,394	14%	10,505	63,055	
ROSS PARK 115	75,899	841,509	14%	10,626	117,811	
SPOKANE INDUSTRIAL PARK 115	63,394	566,343	30%	19,018	169,903	
OTHELLO 115	23,725	801,678	46%	10,914	368,772	
INLAND EMPIRE PAPER SUB	11,495	197,933	100%	11,495	197,933	
ADDY 115	30,588	279,270	100%	30,588	279,270	
LIBERTY LAKE SUB	25,656	609,174	6%	1,539	36,550	
AIRWAY HEIGHTS SUB	71,627	793,157	10%	7,163	79,316	
				353,165	2,753,757	3,106,922
				Account 361	Account 362	Total
Total Ending Balance 12/98 of Accounts				5,161,656	35,262,846	40,424,502
Less: Directly Assigned Plant				-353,165	-2,753,757	-3,106,922
Assignment Demand NCP-2				4,808,491	32,509,089	37,317,580