

Billing

AVISTA UTILITIES
 Direct Assignment of Billing Expenses
 Washington Electric Cost Study
 Twelve Months Ended December 31, 1998

	Electric Utility	Washington	Idaho
Technical Services Account 903 Charges	62,890	41,993	20,897
Retail Accounting Account 903.35 Charges	26,080	17,414	8,666
	<u>88,970</u>	<u>59,407</u>	<u>29,563</u>
Number of Customers Allocator Note 2	100.000%	66.772%	33.228%
Wage & Salary Adjustment			
Direct Assigned Labor Dollars	66,917	44,682	22,235
Account 303 Proportional Adj.	3.80%	1,699	
Total Direct Assignment		61,106	
Pro Forma Account 903	3,320,000		
Handbill Customer Direct Assignment	61,000		
Average Customers Allocation	<u>3,259,000</u>		