

AVISTA UTILITIES
 Street and Area Light Distribution Plant Analysis
 Washington Electric Cost Study
 Twelve Months Ended December 31, 1998

	St & Area Light Wood Poles	Unit Cost	Estimated Investment	% of Acct	Total Account 364
Account 364 for Wood Poles	18,233	280.11	5,107,181	6.75%	75,673,264
45 Year Average Life					
Unit Costs	280.11				
	Pole 25' - 30'				
1	946.30				
2	942.18				
3	893.49				
4	839.53				
5	467.04				
6	449.64				
7	446.13				
8	422.3				
9	442.51				
10	399.79				
11	482.97				
12	410.12				
13	368.91				
14	407.18				
15	393.04				
16	381.07				
17	354.9				
18	338.9				
19	278.75				
20	243.02				
21	220.59				
22	206.02				
23	193.79				
24	180.59				
25	155.99				
26	126.03				
27	113.1				
28	99.92				
29	94.61				
30	98.39				
31	92.05				
32	100.83				
33	100.83				
34	93				
35	83.44				
36	86.74				
37	83.69				
38	81.71				
39	75.76				
40	75.91				
41	74.55				
42	65.37				
43	67.23				
44	66.13				
45	60.75				

Adjust Primary/Secondary for
 Direct Assignment of Dedicated Poles
 1-Direct Assignment ratio
 Account 364 Primary Adjusted
 77.53% 0.9325 72.30%
 Account 364 Secondary Adjusted
 22.47% 0.9325 20.95%