

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 1998

1 Proforma
2 Pro Forma Results of Operations
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
	Notes	Labor Dollars	O&M Expense Totals per Books Column B	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Co-strip AFUDC Elim. Adj Column E	Co-strip AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Cleanwater Hydro Adj Column H	Weatheriz & DSM Inv. Adj Column I	Customer Advances Adj Column J	Settlement Exchange Power Adj Column K	Eliminate B&O Tax Adj Column L	Pro Forma Property Tax Adj Column M	Uncollectible Expense Adj Column N	Regulatory Expense & Damages Adj Column O	Injuries & Damages Adj Column P	Federal Income Tax Adj Column Q					
5	Account																						
6	9	Operation & Maintenance Expenses																					
7	10	Production Expenses																					
8	11	500-OP Steam Supervision & Engineering	138,208	458,000																			
9	12	501-OP Steam Fuel	364,271	24,712,000																			
10	13	502-OP Steam Steam Expenses	201,945	1,067,000																			
11	14	503-OP Steam From Other Sources	0	0																			
12	15	504-OP Steam Steam Transferred-CR	0	0																			
13	16	505-OP Steam Electric Expenses	200,466	776,000																			
14	17	506-OP Steam Miscellaneous Power Exp.	76,096	1,360,000																			
15	18	507-OP Steam Rents	0	0																			
16	19	Total Steam Operation	980,986	28,373,000																			
17	20	510-MT Steam Supervision & Engineering	30,737	440,000																			
18	21	511-MT Steam Structures	6,290	338,000																			
19	22	512-MT Steam Boiler Plant	252,403	2,573,000																			
20	23	513-MT Steam Electric Plant	61,076	452,000																			
21	24	514-MT Steam Miscellaneous Plant	32,747	397,000																			
22	25	Total Steam Maintenance	383,253	4,200,000																			
23	26	Total Steam	1,364,239	32,573,000																			
24	27																						
25	28	535-OP Hydro Supervision & Engineering	607,856	848,000																			
26	29	536-OP Hydro Water For Power	0	438,000																			
27	30	537-OP Hydro Hydraulic Expenses	87,591	193,000																			
28	31	538-OP Hydro Electric Expenses	1,663,812	1,950,000																			
29	32	539-OP Hydro Miscellaneous Power Exp.	79,150	384,000																			
30	33	540-OP Hydro Rents	0	354,000																			
31	34	Total Hydraulic Operation	2,438,409	4,167,000																			
32	35	541-MT Hydro Supervision & Engineering	169,556	222,000																			
33	36	542-MT Hydro Structures	82,892	331,000																			
34	37	543-MT Hydro Reservoirs, Dams & Waterways	275,907	825,000																			
35	38	544-MT Hydro Electric Plant	435,269	784,000																			
36	39	545-MT Hydro Miscellaneous Plant	5,725	69,000																			
37	40	Total Hydraulic Maintenance	969,349	2,231,000																			
38	41	Total Hydraulic	3,407,758	6,398,000																			
39	42																						
40	43	546-OP Other Supervision & Engineering	0	0																			
41	44	547-OP Other Fuel	15,480	4,952,000																			
42	45	548-OP Other Generation Expenses	120,401	150,000																			
43	46	549-OP Other Miscellaneous Power Exp.	6,327	173,000																			
44	47	550-OP Other Rents	0	3,797,000																			
45	48	Total Other Operation	142,208	9,072,000																			
46	49	551-MT Other Supervision & Engineering	38,673	47,000																			
47	50	552-MT Other Structures	86	1,000																			
48	51	553-MT Other Generating & Electric Plant	103,589	391,000																			
49	52	554-MT Other Miscellaneous Plant	6,890	14,000																			
50	53	Total Other Maintenance	149,238	453,000																			
51	54	Total Other	291,446	9,525,000																			
52	55																						
53	56	555-OP Total Purchased Power	0	315,272,000																			
54	57	556-OP Total System Control & Load Dispatching	297,607	492,000																			
55	58	557-OP Total Other Expenses	1,438,807	3,326,000																			
56	59	Total Production Expenses	6,799,857	367,586,000																			
57	60																						

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

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	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total
	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	Adjustments		
Operation & Maintenance Expenses																		
Production Expenses																		
500-OP Steam Supervision & Engineering											5,000						5,000	463,000
501-OP Steam Fuel					7,000						17,000						24,000	24,736,000
502-OP Steam Steam Expenses											9,000						9,000	1,076,000
503-OP Steam From Other Sources											0						0	0
504-OP Steam Steam Transferred-CR											0						0	0
505-OP Steam Electric Expenses											9,000						9,000	785,000
506-OP Steam Miscellaneous Power Exp.											3,000						3,000	1,363,000
507-OP Steam Rents																	0	0
Total Steam Operation					7,000						43,000						50,000	28,423,000
510-MT Steam Supervision & Engineering											1,000						1,000	441,000
511-MT Steam Structures											0						0	338,000
512-MT Steam Boiler Plant											11,000						11,000	2,584,000
513-MT Steam Electric Plant											3,000						3,000	455,000
514-MT Steam Miscellaneous Plant											2,000						2,000	399,000
Total Steam Maintenance											17,000						17,000	4,217,000
Total Steam					7,000						60,000						67,000	32,640,000
535-OP Hydro Supervision & Engineering											22,000						22,000	870,000
536-OP Hydro Water For Power											4,000						4,000	438,000
537-OP Hydro Hydraulic Expenses											75,000						75,000	2,025,000
538-OP Hydro Electric Expenses											4,000						4,000	388,000
539-OP Hydro Miscellaneous Power Exp.											4,000						4,000	370,000
540-OP Hydro Rents					16,000												16,000	4,288,000
Total Hydraulic Operation					16,000						105,000						121,000	4,288,000
541-MT Hydro Supervision & Engineering											6,000						6,000	228,000
542-MT Hydro Structures											4,000						4,000	335,000
543-MT Hydro Reservoirs, Dams & Waterways											12,000						12,000	837,000
544-MT Hydro Electric Plant											20,000						20,000	804,000
545-MT Hydro Miscellaneous Plant											0						0	69,000
Total Hydraulic Maintenance											42,000						42,000	2,273,000
Total Hydraulic					16,000						147,000						163,000	6,561,000
546-OP Other Supervision & Engineering											0						0	0
547-OP Other Fuel											1,000						(685,000)	4,367,000
548-OP Other Generation Expenses					(586,000)						6,000						6,000	156,000
549-OP Other Miscellaneous Power Exp.											0						(57,000)	116,000
550-OP Other Rents											(20,000)						(20,000)	3,777,000
Total Other Operation											7,000						(656,000)	8,416,000
551-MT Other Supervision & Engineering											1,000						1,000	48,000
552-MT Other Structures											0						0	1,000
553-MT Other Generating & Electric Plant											5,000						5,000	396,000
554-MT Other Miscellaneous Plant											0						0	14,000
Total Other Maintenance											6,000						6,000	459,000
Total Other											13,000						(650,000)	8,875,000
Total Purchased Power					(208,149,000)												(208,149,000)	107,123,000
Total System Control & Load Dispatching					7,000						11,000						18,000	510,000
Total Other Expenses					(695,000)			1,247,000	(306,000)	584,000	53,000						983,000	4,309,000
Total Production Expenses					(209,377,000)			1,247,000	(306,000)	584,000	284,000						(207,568,000)	160,018,000

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Operation and Maintenance Expenses
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	(e) Notes	(f) Labor Dollars	(g) O&M Expense Totals per Books Column B	(h) Deferred FIT Rate Base Adj Column C	(i) Def. Gain on Office Bldg. Adj Column D	(j) Co-strip 3 AFUDC Elim. Adj Column E	(k) Co-strip Common AFUDC Adj Column F	(l) Kettle Falls Disallowance Adj Column G	(m) Cleanwater Hydro Adj Column H	(n) Weatheriz & DSM Inv. Adj Column I	(o) Customer Advances Adj Column J	(p) Settlement Exchange Power Adj Column K	(q) Eliminate B&O Tax Adj Column L	(r) Pro Forma Property Tax Adj Column M	(s) Uncollectible Expense Adj Column N	(t) Regulatory Expense & Damages Adj Column O	(u) Injuries	(v) Federal Income Tax Adj Column P		
63																				
64																				
65																				
66																				
67	Account Description																			
68	Transmission Expenses																			
69	560-OP Supervision & Engineering	504,637	699,000																	
70	561-OP Load Dispatching	383,555	572,000																	
71	562-OP Station Expenses	112,117	195,000																	
72	563-OP Overhead Line Expenses	53,819	103,000																	
73	564-OP Underground Line Expenses	2,652	3,000																	
74	565-OP Transmission of Electricity By Others	0	8,936,000																	
75	566-OP Miscellaneous Expenses	8,015	167,000																	
76	567-OP Total	0	68,000																	
77	568-MT Total Transmission Operation	1,064,795	10,743,000																	
78	568-MT Supervision & Engineering	62,986	88,000																	
79	569-MT Structures	2,726	18,000																	
80	570-MT Station Equipment	207,940	557,000																	
81	571-MT Overhead Lines	62,078	789,000																	
82	572-MT Underground Lines	2,460	3,000																	
83	573-MT Miscellaneous Plant	319	8,000																	
84	574-MT Total Transmission Maintenance	338,509	1,463,000																	
85	575-MT Total Transmission Expenses	1,403,304	12,206,000																	
86																				
87																				
88	Distribution Expenses																			
89	580-OP Supervision & Engineering	164,902	224,000																	
90	581-OP Load Dispatching	5,803	41,000																	
91	582-OP Station Expenses	169,559	305,000																	
92	583-OP Overhead Line Expenses	667,339	764,000																	
93	584-OP Underground Line Expenses	648,096	894,000																	
94	585-OP Street Lighting & Signal Systems	102,727	178,000																	
95	586-OP Meter Expenses	489,248	460,000																	
96	587-OP Customer Installations Expenses	253,084	330,000																	
97	588-OP Miscellaneous Expenses	349,444	713,000																	
98	589-OP Rents	208	128,000																	
99	590-OP Total Distribution Operation	2,850,410	4,037,000																	
100	591-OP Supervision & Engineering	370,713	782,000																	
101	591-MT Structures	17,782	42,000																	
102	592-MT Station Equipment	372,045	618,000																	
103	593-MT Overhead Lines	1,379,496	3,467,000																	
104	594-MT Underground Lines	451,013	657,000																	
105	595-MT Line Transformers	339,792	556,000																	
106	596-MT Street Lighting & Signal Systems	86,488	144,000																	
107	597-MT Meters	48,762	63,000																	
108	598-MT Miscellaneous Plant	125,771	255,000																	
109	599-MT Total Distribution Maintenance	3,191,862	6,584,000																	
110	600-MT Total Distribution Expenses	6,042,272	10,621,000																	
111																				
112	Customer Accounting Expenses																			
113	901-OP Supervision	152,853	194,000																	
114	902-OP Meter Reading	961,068	1,305,000																	
115	903-OP Customer Records & Collections	1,900,598	4,747,000																	
116	904-OP Uncollectible Accounts	0	861,000																	
117	905-OP Misc Customer Accounts Expenses	7	120,000																	
118	Total Customer Accounting Expenses	3,014,526	7,227,000																	
119																				
120																				

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 1998

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70 560-OP Supervision & Engineering
71 561-OP Load Dispatching
72 562-OP Station Expenses
73 563-OP Overhead Line Expenses
74 564-OP Underground Line Expenses
75 565-OP Transmission of Electricity By Others
76 566-OP Miscellaneous Expenses
77 567-OP Rents
78 Total Transmission Operation
79 568-MT Supervision & Engineering
80 569-MT Structures
81 570-MT Station Equipment
82 571-MT Overhead Lines
83 572-MT Underground Lines
84 573-MT Miscellaneous Plant
85 Total Transmission Maintenance
86
87 Total Transmission Expenses
88
89 Distribution Expenses
90 580-OP Supervision & Engineering
91 581-OP Load Dispatching
92 582-OP Station Expenses
93 583-OP Overhead Line Expenses
94 584-OP Underground Line Expenses
95 585-OP Street Lighting & Signal Systems
96 586-OP Meter Expenses
97 587-OP Customer Installations Expenses
98 588-OP Miscellaneous Expenses
99 589-OP Rents
100 Total Distribution Operation
101 590-MT Supervision & Engineering
102 591-MT Structures
103 592-MT Station Equipment
104 593-MT Overhead Lines
105 594-MT Underground Lines
106 595-MT Line Transformers
107 596-MT Street Lighting & Signal Systems
108 597-MT Meters
109 598-MT Miscellaneous Plant
110 Total Distribution Maintenance
111 Total Distribution Expenses
112
113 Customer Accounting Expenses
114 901-OP Supervision
115 902-OP Meter Reading
116 903-OP Customer Records & Collections
117 904-OP Uncollectible Accounts
118 905-OP Misc Customer Accounts Expenses
119 Total Customer Accounting Expenses
120

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total	
	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	of All	Adjustments		
61 Proforma																			
62 Pro Forma Results of Operations																			
63																			
64																			
65																			
66																			
67 Account Description																			
68																			
69																			
70 560-OP Supervision & Engineering											19,000						19,000	718,000	
71 561-OP Load Dispatching											14,000						14,000	586,000	
72 562-OP Station Expenses											5,000						5,000	200,000	
73 563-OP Overhead Line Expenses											2,000						2,000	105,000	
74 564-OP Underground Line Expenses											0						0	3,000	
75 565-OP Transmission of Electricity By Others					(2,420,000)												(2,420,000)	6,516,000	
76 566-OP Miscellaneous Expenses					(12,000)												(12,000)	155,000	
77 567-OP Rents																	0	68,000	
78 Total Transmission Operation					(2,432,000)						40,000						(2,392,000)	8,351,000	
79 568-MT Supervision & Engineering											2,000						2,000	90,000	
80 569-MT Structures											0						0	18,000	
81 570-MT Station Equipment											10,000						10,000	567,000	
82 571-MT Overhead Lines											3,000						3,000	792,000	
83 572-MT Underground Lines											0						0	3,000	
84 573-MT Miscellaneous Plant											0						0	8,000	
85 Total Transmission Maintenance											15,000						15,000	1,478,000	
86											55,000						(2,377,000)	9,829,000	
87 Total Transmission Expenses					(2,432,000)						70,000								
88																			
89 Distribution Expenses											6,000						6,000	230,000	
90 580-OP Supervision & Engineering											0						0	41,000	
91 581-OP Load Dispatching											8,000						8,000	313,000	
92 582-OP Station Expenses											30,000						30,000	794,000	
93 583-OP Overhead Line Expenses											29,000						29,000	923,000	
94 584-OP Underground Line Expenses											5,000						5,000	183,000	
95 585-OP Street Lighting & Signal Systems											22,000						22,000	482,000	
96 586-OP Meter Expenses											11,000						11,000	341,000	
97 587-OP Customer Installations Expenses											16,000						16,000	729,000	
98 588-OP Miscellaneous Expenses											0						0	128,000	
99 589-OP Rents											127,000						127,000	4,164,000	
100 Total Distribution Operation											14,000						14,000	796,000	
101 590-MT Supervision & Engineering											1,000						1,000	43,000	
102 591-MT Structures											17,000						17,000	635,000	
103 592-MT Station Equipment											62,000						62,000	3,529,000	
104 593-MT Overhead Lines											20,000						20,000	677,000	
105 594-MT Underground Lines											15,000						15,000	571,000	
106 595-MT Line Transformers											4,000						4,000	148,000	
107 596-MT Street Lighting & Signal Systems											2,000						2,000	65,000	
108 597-MT Meters											6,000						6,000	261,000	
109 598-MT Miscellaneous Plant											141,000						141,000	6,725,000	
110 Total Distribution Maintenance											268,000						268,000	10,889,000	
111 Total Distribution Expenses																			
112																			
113 Customer Accounting Expenses																			
114 901-OP Supervision											6,000						6,000	200,000	
115 902-OP Meter Reading											43,000						43,000	1,348,000	
116 903-OP Customer Records & Collections											70,000						70,000	3,320,000	
117 904-OP Uncollectible Accounts												9,000					9,000	902,000	
118 905-OP Misc Customer Accounts Expenses																	0	120,000	
119 Total Customer Accounting Expenses											119,000						(1,337,000)	5,890,000	
120																			

		AVISTA UTILITIES Operation and Maintenance Expenses and Other Taxes For the Year Ended December 31, 1998										Electric Utility						Washington Jurisdiction						Expense Page 3 7-Dec-99 1:12 PM	
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			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
130	907-OP Supervision		125,219	6,559,000																					
131	908-OP Customer Assistance Expenses		75	69,000																					
132	909-OP Advertising		1,268	2,000																					
133	910-OP Misc Customer Service & Info Exp																								
134	Total Customer Information Expenses		126,562	6,630,000																					
135																									
136	Sales Expenses																								
137	911-OP Supervision		0	0																					
138	912-OP Demonstrating & Selling Expenses		102,450	383,000																					
139	913-OP Advertising Expenses		0	0																					
140	916-OP Misc Sales Expenses		0	0																					
141	Total Sales Expenses		102,450	383,000																					
142																									
143			17,488,971	404,653,000																					
144																									
145	Administrative & General Expenses		5,267,742	9,856,000																					
146	920-OP Admin & General Salaries		0	4,767,000																					
147	921-OP Office Supplies & Expenses		0	(6,000)																					
148	922-OP Admin Expenses Transferred - CR		10,679	6,227,000																					
149	923-OP Outside Services Employed		16,014	370,000																					
150	924-OP Property Insurance Premium		103,295	955,000																					
151	925-OP Injuries & Damages		0	1,879,000																2,329,000					
152	926-OP Employee Pension & Benefits		0	161,000																					
153	927-OP Franchise Requirements		177,671	2,031,000																					
154	928-OP Regulatory Commission Expenses		673,305	2,098,000																123,000					
155	930-OP Miscellaneous & General Expense		0	2,982,000																					
156	931-OP Rents		600,614	1,726,000																					
157	935-MT Maintenance of General Plant		6,849,320	33,046,000																2,329,000					
158	Total Administrative & General Expenses		24,338,291	437,699,000																32,000					
159																									
160																									
161																									
162	Taxes Other Than Income Taxes																								
163	Property -Production			7,307,000																(35,000)					
164	-Transmission			2,151,000																(15,000)					
165	-Distribution			4,047,000																(76,000)					
166	-Administrative & General			75,000																(1,000)					
167	Open			0																					
168	Open			0																					
169	Open			0																					
170	Open			0																					
171	State Kwh Generation-Production			707,000																					
172	Montana SIT-Production			348,000																					
173	Misc -Production			4,000																					
174	-Distribution			17,000																					
175	B&O -Distribution			7,982,000																(7,982,000)					
176	Excise -Distribution			10,343,000																					
177																									
178																									
179																									
180	Total Taxes Other Than Income Taxes		0	32,981,000																(127,000)					

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Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Year Ended December 31, 1998

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182 Pro Forma Results of Operations

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
	Account	Description	Notes	System Current Accrual	Expense Totals per Books Column B	Deferred FT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Colstrip 3 AFUDC Elim. Adj Column E	Colstrip 3 AFUDC Common Adj Column F	Kettle Falls Disallowance Adj Column G	Cleanwater Hydro Adj Column H	Weatheriz & DSM Inv. Adj Column I	Customer Advances Adj Column J	Settlement Exchange Power Adj Column K	Eliminate B&O Tax Adj Column L	Pro Forma Property Tax Adj Column M	Uncollectible Expense Adj Column N	Regulatory Expense Adj Column O	Injuries & Damages Adj Column P	Federal Income Tax Adj Column Q			
188																							
189																							
190																							
191	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	
191	31X	Steam Production Depr Exp		12,922,967	8,635,000			(208,000)		(164,000)													
192	32X	Nuclear Production Depr Exp		0	0																		
193	33X	Hydraulic Production Depr Exp		3,073,841	2,054,000																		
194	34X	Other Production Depr Exp		502,385	336,000																		
195		Total Production Plant Depreciation Expense		16,499,193	11,025,000	0	0	(208,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0	
196																							
197																							
198	350	Transmission Plant Depreciation Expense																					
199	352	Land & Land Rights Depr Exp		120,020	81,000																		
200	353	Structures & Improvements Depr Exp		150,701	102,000																		
201	354	Station Equipment Depr Exp		2,521,471	1,704,000																		
202	355	Towers & Fixtures Depr Exp		2,255,156	1,525,000																		
203	356	Overhead Conductors & Devices Depr Exp		970,361	656,000																		
204	357	Poles & Fixtures Depr Exp		9,064	6,000																		
205	358	Underground Conductors & Devices Depr Exp		20,400	14,000																		
206	359	Roads & Trails Depr Exp		24,301	16,000																		
207		Total Transmission Plant Depreciation Expense		6,310,516	4,266,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
208																							
209																							
210	360	Distribution Plant Depreciation Expense																					
211	361	Land & Land Rights Depr Exp		0	0																		
212	362	Structures & Improvements Depr Exp		181,239	113,000																		
213	363	Station Equipment Depr Exp		1,267,474	793,000																		
214	364	Storage Battery Equipment Depr Exp		0	0																		
215	365	Poles, Towers & Fixtures Depr Exp		1,752,567	1,097,000																		
216	366	Overhead Conductors & Devices Depr Exp		1,051,947	658,000																		
217	367	Underground Conductors & Devices Depr Exp		621,605	389,000																		
218	368	Underground Conduit Depr Exp		1,776,086	1,112,000																		
219	369	Line Transformers Depr Exp		2,909,561	1,822,000																		
220	370	Services Depr Exp		1,866,413	1,168,000																		
221	371	Meters Depr Exp		626,094	392,000																		
222	372	Installations on Customer Premises Depr Exp		0	0																		
223	373	Leased Property on Customer Premises Depr Exp		0	0																		
224		Street Lights & Signal Systems Depr Exp		10,296,659	6,444,000																		
225		Total Distribution Plant Depreciation Expense		13,082,645	8,188,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
226																							
227	303.1X	General Plant Depreciation Expense																					
228	389	Computer Software Amort Exp		N/A	415,000																		
229	390	Land & Land Rights Depr Exp		1,879	1,000																		
230	391	Structures & Improvements Depr Exp		642,154	312,000																		
231	392	Office Furniture & Equipment Depr Exp		941,678	457,000																		
232	393	Transportation Equipment Depr Exp		526,190	256,000																		
233	394	Stores Equipment Depr Exp		16,306	8,000																		
234	395	Tools, Shop & Garage Equipment Depr Exp		124,553	61,000																		
235	396	Laboratory Equipment Depr Exp		118,515	58,000																		
236	397	Power Operated Equipment Depr Exp		609,829	296,000																		
237	398	Communication Equipment Depr Exp		1,691,707	821,000																		
238		Miscellaneous Equipment Depr Exp		1,095	1,000																		
239		Total General Plant Depreciation Expense		2,270,301	4,673,906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
240		Total Depreciation Expense		40,566,260	26,165,000	0	0	(208,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0	

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Year Ended December 31, 1998

181 Proforma
182 Pro Forma Results of Operations
183
184

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)						
Account	Description	Pro Forma Eliminate	Accounts Rec.	Subs Office	Space Charges	Adj Column S	Adj Column T	Adj Column U	Pro Forma Power Supply	Pro Forma Polilatch Rev	Pro Forma Depreciation	Pro Forma Hydro Relec.	Pro Forma Revenue	Pro Forma Miscellaneous	Pro Forma MOPS	Net Total of All Adjustments	Total		
		(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	
		Pro Forma	Eliminate	Subs Office	Space Charges	Adj Column S	Adj Column T	Adj Column U	Pro Forma Power Supply	Pro Forma Polilatch Rev	Pro Forma Depreciation	Pro Forma Hydro Relec.	Pro Forma Revenue	Pro Forma Miscellaneous	Pro Forma MOPS	Net Total of All Adjustments	Total		
		Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	Open		
188	Depreciation Expense																		
190	Production Plant Depreciation Expense																		
191	31X Steam Production Depr Exp							638,000										266,000	8,901,000
192	32X Nuclear Production Depr Exp							677,000										0	0
193	33X Hydraulic Production Depr Exp							(138,000)										677,000	2,731,000
194	34X Other Production Depr Exp																	(138,000)	198,000
195	Total Production Plant Depreciation Expense	0	0	0	0	0	0	1,177,000	0	0	0	0	0	0	0	0	0	805,000	11,830,000
196																			
197	Transmission Plant Depreciation Expense																		
198	350 Land & Land Rights Depr Exp							28,000										0	81,000
199	352 Structures & Improvements Depr Exp							341,000										28,000	130,000
200	353 Station Equipment Depr Exp							62,000										341,000	2,045,000
201	354 Towers & Fixtures Depr Exp							21,000										62,000	224,000
202	355 Overhead Conductors & Devices Depr Exp							322,000										21,000	1,546,000
203	356 Poles & Fixtures Depr Exp							1,000										322,000	978,000
204	357 Underground Conduit Depr Exp							3,000										1,000	7,000
205	358 Underground Conductors & Devices Depr Exp																	3,000	17,000
206	359 Roads & Trails Depr Exp																	0	16,000
207	Total Transmission Plant Depreciation Expense	0	0	0	0	0	0	778,000	0	0	0	0	0	0	0	0	0	778,000	5,044,000
208																			
209	Distribution Plant Depreciation Expense																		
210	360 Land & Land Rights Depr Exp							(15,000)										0	0
211	361 Structures & Improvements Depr Exp							177,000										(15,000)	98,000
212	362 Station Equipment Depr Exp							0										177,000	970,000
213	363 Storage Battery Equipment Depr Exp							632,000										0	1,729,000
214	364 Poles, Towers & Fixtures Depr Exp							21,000										632,000	679,000
215	365 Overhead Conductors & Devices Depr Exp							67,000										21,000	456,000
216	366 Underground Conduit Depr Exp							148,000										67,000	1,260,000
217	367 Underground Conductors & Devices Depr Exp							(53,000)										(53,000)	1,769,000
218	368 Line Transformers Depr Exp							(149,000)										(149,000)	1,019,000
219	369 Services Depr Exp							57,000										57,000	449,000
220	370 Meters Depr Exp																	0	0
221	371 Installations on Customer Premises Depr Exp																	0	0
222	372 Leased Property on Customer Premises Depr Exp																	(249,000)	395,000
223	373 Street Lights & Signal Systems Depr Exp																	0	0
224	Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	636,000	0	0	0	0	0	0	0	0	0	636,000	8,824,000
225																			
226	General Plant Depreciation Expense																		
227	303.1X Computer Software Amort Exp																	0	415,000
228	389 Land & Land Rights Depr Exp							(8,000)										0	1,000
229	390 Structures & Improvements Depr Exp																	(8,000)	304,000
230	391 Office Furniture & Equipment Depr Exp							1,165,000										1,165,000	1,622,000
231	392 Transportation Equipment Depr Exp							1,000										0	256,000
232	393 Stores Equipment Depr Exp																	1,000	9,000
233	394 Tools, Shop & Garage Equipment Depr Exp							11,000										11,000	72,000
234	395 Laboratory Equipment Depr Exp							(5,000)										(5,000)	53,000
235	396 Power Operated Equipment Depr Exp																	0	296,000
236	397 Communication Equipment Depr Exp							644,000										644,000	1,465,000
237	398 Miscellaneous Equipment Depr Exp							3,000										3,000	4,000
238	Total General Plant Depreciation Expense	0	0	0	0	0	0	1,811,000	0	0	0	0	0	0	0	0	0	1,811,000	4,497,000
239																			
240	Total Depreciation Expense	0	0	0	0	0	0	4,402,000	0	0	0	0	0	0	0	0	0	4,030,000	30,195,000

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES

Income Tax Items and Revenues
For the Year Ended December 31, 1998

241 Pro Forma
242 Pro Forma Results of Operations

	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
	Expense	Deferred	Def. Gain on	Colstrip 3	Colstrip Common	Kettle Falls	Cleanwater	Weatheriz	Customer	Settlement	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries	Federal	
	Column B	FIT Rate Base	Office Bldg.	AFUDC Elim.	AFUDC	Disallowance	Hydro	& DSM Inv.	Advances	Exchange Power	B&O Tax	Property Tax	Expense	Expense	& Damages	Income Tax	
		Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	
243																	
244																	
245	9,000																
246	0																
247	2,532,000									(2,532,000)							
248	32,000																
249	(7,000)																
250	287,31,000			(208,000)		(164,000)				(2,532,000)							
251																	
252																	
253																	
254																	
255																	
256																	
257																	
258																	
259										6,409,000							
260																	
261																	
262																	
263																	
264																	
265																	
266																	
267																	
268										6,409,000							
269																	
270																	
271																	
272	12,948,000										(20,000)	44,000	(11,000)	(43,000)	(815,000)	3,321,000	
273																	
274	(26,000)					56,000				455,000						(91,000)	
275	2,700,000																
276																	
277	515,033,000			(208,000)		(108,000)				4,332,000	(8,002,000)	(83,000)	21,000	80,000	1,514,000	3,230,000	
278																	
279																	
280	239,711,000										(7,998,000)						
281	14,465,000																
282	306,373,000																
283																	
284	560,549,000																
285																	
286	1,296,000																
287	300,000																
288	1,389,000																
289	13,232,000																
290																	
291	16,217,000																
292																	
293	576,766,000																
294																	
295	61,733,000			208,000		108,000				(4,332,000)	(38,000)	83,000	(21,000)	(80,000)	(1,514,000)	(3,230,000)	
296																	
297																	
298																	
299																	
300																	

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Open	Net Total	Total
	Restate Debt	Accounts Rec.	Space Charges	Dads Rev.	Power Supply	Polilatch Rev	Depreciation	Hydro Relic.	Comm. Trade	Nez Perce	Wage & Sal	Pro Forma	Miscellaneous	MOPS	Open	of All		
	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	Adjustments		
241	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,000
242	0	0	0	0	0	0	4,402,000	220,000	0	0	0	0	0	0	0	0	220,000	220,000
243	0	0	0	0	0	0	0	220,000	0	0	0	0	0	0	0	0	(2,532,000)	0
244	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,000
245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,000)
246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
253	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
254	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272	2,128,000	524,000	8,000	0	(243,000)	368,000	(1,541,000)	(513,000)	107,000	(204,000)	(208,000)	838,000	366,000	(49,000)	0	0	4,057,000	17,005,000
273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277	2,128,000	(973,000)	(16,000)	0	(212,052,000)	413,000	2,861,000	954,000	(199,000)	380,000	386,000	989,000	(679,000)	92,000	0	0	(204,940,000)	310,093,000
278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
295	(2,128,000)	973,000	16,000	0	(450,000)	683,000	(2,861,000)	(954,000)	199,000	(380,000)	(386,000)	1,555,000	679,000	(92,000)	0	0	(11,962,000)	49,771,000
296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
299	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

			Electric Utility											Washington Jurisdiction					Rate Base Page 1			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
Account	Description	Notes	System Current Balance	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Coststrip 3 AFUDC Elim. Adj Column E	Coststrip Common AFUDC Adj Column F	Kettle Falls Disallowance Adj Column G	Cleanwater Hydro Adj Column H	Weatheritz & DSM Inv. Adj Column I	Customer Advances Adj Column J	Settlement Exchange Power Adj Column K	Eliminate B&O Tax Adj Column L	Pro Forma Property Tax Adj Column M	Uncollectible Expense Adj Column N	Regulatory Expense Adj Column O	Injuries & Damages Adj Column P	Federal Income Tax Adj Column Q				
307																						
308																						
309	Rate Base																					
310	Plant In Service																					
311	Intangible Plant		10,000																			
312	301.XX Organization		230,000																			
313	302.XX Franchises & Consents		547,000																			
314	303.00 Miscellaneous		2,531,000																			
315	303.1X Miscellaneous - Computer Software																					
316	Total Intangible Plant		3,318,000																			
317																						
318	Production Plant																					
319	31X Steam Production		279,972,000		(6,916,000)	746,000	746,000	(5,248,000)														
320	32X Nuclear Production		0																			
321	33X Hydraulic Production		184,890,000						43,000													
322	34X Other Production		8,532,000																			
323	Total Production Plant		473,394,000			(6,916,000)	746,000	(5,248,000)	43,000													
324																						
325	Transmission Plant																					
326	350 Land & Land Rights		7,993,000																			
327	352 Structures & Improvements		4,832,000																			
328	353 Station Equipment		63,827,000																			
329	354 Towers & Fixtures		11,438,000																			
330	355 Poles & Fixtures		45,174,000																			
331	356 Overhead Conductors & Devices		40,931,000																			
332	357 Underground Conduit		373,000																			
333	358 Underground Conductors & Devices		882,000																			
334	359 Roads & Trails		1,214,000																			
335	Total Transmission Plant		176,604,000																			
336																						
337	Distribution Plant																					
338	360 Land & Land Rights		2,997,000																			
339	361 Structures & Improvements		5,157,000																			
340	362 Station Equipment		351,600,000																			
341	363 Storage Battery Equipment		0																			
342	364 Poles, Towers & Fixtures		73,691,000																			
343	365 Overhead Conductors & Devices		49,725,000																			
344	366 Underground Conduit		20,005,000																			
345	367 Underground Conductors & Devices		42,656,000																			
346	368 Line Transformers		67,246,000																			
347	369 Services		42,966,000																			
348	370 Meters		15,356,000																			
349	371 Installations on Customer Premises		0																			
350	372 Leased Property on Customer Premises		0																			
351	373 Street Lights & Signal Systems		9,393,000																			
352	Total Distribution Plant		364,352,000																			
353																						
354	General Plant																					
355	389 Land & Land Rights		830,000																			
356	390 Structures & Improvements		8,241,000																			
357	391 Office Furniture & Equipment		10,086,000																			
358	392 Transportation Equipment		5,850,000																			
359	393 Stores Equipment		370,000																			
360	394 Tools, Shop & Garage Equipment		1,878,000																			

AVISTA UTILITIES Plant In Service For the Year Ended December 31, 1998			Electric Utility										Washington Jurisdiction			Rate Base Page 1A 7-Dec-99 1:12 PM			
	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	
	Adj Column R	Accounts Rec.	Space Charges	Dads Rev.	Power Supply	Pollatch Rev	Depreciation	Hydro Relec.	Comm. Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Adj Col PF9	Adj Col PF8	of All		
	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	Open	Adjustments		
301 Proforma																			
302 Pro Forma Results of Operations																			
303																			
304																			
305 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
306																			
307 Account Description																			
308																			
309 Rate Base																			
310 Plant In Service																			
311 Intangible Plant																			
312 301.XX Organization																			
313 302.XX Franchises & Consents																			
314 303.00 Miscellaneous																			
315 303.1X Miscellaneous - Computer Software																			
316 Total Intangible Plant								9,387,000											
317																			
318 Production Plant																			
319 31X Steam Production																			
320 32X Nuclear Production																			
321 33X Hydraulic Production																			
322 34X Other Production																			
323 Total Production Plant																			
324																			
325 Transmission Plant																			
326 350 Land & Land Rights																			
327 352 Structures & Improvements																			
328 353 Station Equipment																			
329 354 Towers & Fixtures																			
330 355 Poles & Fixtures																			
331 356 Overhead Conductors & Devices																			
332 357 Underground Conduit																			
333 358 Underground Conductors & Devices																			
334 359 Roads & Trails																			
335 Total Transmission Plant																			
336																			
337 Distribution Plant																			
338 360 Land & Land Rights																			
339 361 Structures & Improvements																			
340 362 Station Equipment																			
341 363 Storage Battery Equipment																			
342 364 Poles, Towers & Fixtures																			
343 365 Overhead Conductors & Devices																			
344 366 Underground Conduit																			
345 367 Underground Conductors & Devices																			
346 368 Line Transformers																			
347 369 Services																			
348 370 Meters																			
349 371 Installations on Customer Premises																			
350 372 Leased Property on Customer Premises																			
351 373 Street Lights & Signal Systems																			
352 Total Distribution Plant																			
353																			
354 General Plant																			
355 389 Land & Land Rights																			
356 390 Structures & Improvements																			
357 391 Office Furniture & Equipment																			
358 392 Transportation Equipment																			
359 393 Stores Equipment																			
360 394 Tools, Shop & Garage Equipment																			

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
361	Plant In Service (continued)																				
362	General Plant (continued)					1,837,000															
363	Laboratory Equipment					10,054,000															
364	Power Operated Equipment					15,292,000															
365	Communication Equipment					87,000															
366	Miscellaneous Equipment																				
367	Total General Plant					54,525,000															
368	Total Plant In Service					1,072,193,000				746,000	(5,248,000)	43,000									
369										(6,916,000)											
370																					
371																					
372																					
373																					
374																					
375																					
376																					
377																					
378																					
379																					
380																					
381																					
382																					
383																					
384																					
385	Accumulated Reserve For Depreciation																				
386	Production Plant Accumulated Depreciation					182,760,087					(2,291,000)										
387	Sleam Production Accum Depr					0				(3,180,000)											
388	Nuclear Production Accum Depr					46,150,923															
389	Hydraulic Production Accum Depr					8,845,155															
390	Other Production Accum Depr					237,756,165															
391	Total Production Plant Accum Depr																				
392																					
393	Transmission Plant Accumulated Depreciation					2,558,660															
394	Land & Land Rights Accum Depr					1,911,614															
395	Structures & Improvements Accum Depr					33,582,203															
396	Station Equipment Accum Depr					3,848,496															
397	Towers & Fixtures Accum Depr					24,520,841															
398	Overhead Conductors & Devices Accum Depr					17,443,748															
399	Poles & Fixtures Accum Depr					195,294															
400	Underground Conduit Accum Depr					452,742															
401	Underground Conductors & Devices Accum Depr					324,374															
402	Roads & Trails Accum Depr					84,837,972															
403	Total Transmission Plant Accumulated Depreciat					55,215,337															
404																					
405	Distribution Plant Accumulated Depreciation					0															
406	Land & Land Rights Accum Depr					2,689,952															
407	Structures & Improvements Accum Depr					16,231,105															
408	Station Equipment Accum Depr					0															
409	Storage Battery Equipment Accum Depr					34,648,767															
410	Poles, Towers & Fixtures Accum Depr					26,013,366															
411	Overhead Conductors & Devices Accum Depr					4,586,007															
412	Underground Conduit Accum Depr					2,715,208															
413	Underground Conductors & Devices Accum Depr					37,171,422															
414	Line Transformers Accum Depr					22,888,000															
415	Services Accum Depr					22,757,978															
416	Meters Accum Depr					7,782,420															
417	Installations on Customer Premises Accum Depr					0															
418	Leased Property on Customer Premises Accum Depr					8,920,349															
419	Street Lights & Signal Systems Accum Depr					0															
420	Total Distribution Plant Accumulated Depreciation					163,516,574															

Washington Jurisdiction

Electric Utility

AVSTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 1998

361 Proforma
362 Pro Forma Results of Operations

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	
	Pro Forma	Eliminate	Subs Office	Reclass Mops	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	
	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	Adj Col PF7	Adj Col PF8	Adj Col PF9	Adj Col PF10	Open	Open	of All		
	Pro Forma	Accounts Rec.	Space Charges	Dads Rev.	Power Supply	Polilatch Rev	Depreciation	Hydro Relic.	Comm. Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	Pro Forma	Open	Open	Adjustments		
363																			
364																			
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416																			
417																			
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420																			

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Miscellaneous Rate Base Items
For the Year Ended December 31, 1998

421 Proforma
422 Pro Forma Results of Operations
423

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
Account	Description	Notes	System Current Balance	Balance Per Books	Deferred FIT Rate Base Adj	Gain on Office Bldg. Adj	Colstrip 3 AFUDC Elim. Adj	Colstrip Common AFUDC Adj	Kettle Falls Disallowance Adj	Cleanwater Hydro Adj	Weatheritz & DSM Inv. Adj	Customer Advances Adj	Settlement Exchange Power Adj	Eliminate B&O Tax Adj	Pro Forma Property Tax Adj	Uncollectible Expense Adj	Regulatory Expense Adj	Injuries & Damages Adj	Federal Income Tax Adj		
424																					
425	Accumulated Reserve for Depreciation (continued)																				
426	General Plant Accumulated Depreciation		28,433	16,000																	
427	Land & Land Rights Accum Depr		4,437,980	2,491,000																	
428	Structures & Improvements Accum Depr		4,973,192	2,792,000																	
429	Office Furniture & Equipment Accum Depr			7,688,000																	
430	Transportation Equipment Accum Depr	7,688,000																			
431	Stores Equipment Accum Depr		177,253	100,000																	
432	Tools, Shop & Garage Equipment Accum Depr		1,089,989	612,000																	
433	Laboratory Equipment Accum Depr		819,612	460,000																	
434	Power Operated Equipment Accum Depr		7,076,675	3,973,000																	
435	Communication Equipment Accum Depr		7,918,035	4,446,000																	
436	Miscellaneous Equipment Accum Depr		46,065	26,000																	
437	Total General Plant Accumulated Depreciation	14,914,740	28,567,234	22,604,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
438	Total Accumulated Reserve for Depreciation		512,677,945	334,480,000	0	0	(3,180,000)	0	(2,291,000)	0	0	0	0	0	0	0	0	0	0	0	0
439	Amortization																				
440	Accum Amortization of Limited Term Plant			188,000																	
441	Accum Amortization of Intangible Plant-Software			1,396,000																	
442	Accum Amortization of Hydro Relicensing Costs																				
443	Open																				
444	Total Amortization		0	1,584,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
445	Total Accum Reserve for Depreciation & Amortization		512,677,945	336,064,000	0	0	(3,180,000)	0	(2,291,000)	0	0	0	0	0	0	0	0	0	0	0	0
446	Total Net Plant			736,129,000	0	0	(3,736,000)	746,000	(2,957,000)	43,000	0	0	0	0	0	0	0	0	0	0	0
447	Total Customer Advances For Construction		0	0									(1,361,000)								
448	Total Accumulated Deferred Investment Tax Credits		0	0																	
449	Total Accumulated Deferred Income Taxes			0	(100,720,000)	618,000			1,116,000	(15,000)											
450	Other Rate Base Items																				
451	Gain on Sale of General Office Building				(1,768,000)																
452	DSM & Weatherization												26,551,000								
453	Deferred MOPFS Cost																				
454	Open																				
455	Open																				
456	Total Working Capital		0																		
457	Total Miscellaneous Rate Base Items		0	0	(100,720,000)	(1,150,000)	0	0	1,116,000	(15,000)	26,551,000	(1,361,000)	0	0	0	0	0	0	0	0	0
458	Total Rate Base			736,129,000	(100,720,000)	(1,150,000)	(3,736,000)	746,000	(1,841,000)	28,000	26,551,000	(1,361,000)	0	0	0	0	0	0	0	0	0
459	Non-Additive Items																				
460	Interest																				
461	Crossfoot Error Test		33,110,000																		
462	FALSE																				
463	no errors found																				

AVSTA UTILITIES
Accumulated Reserve For Depreciation and Miscellaneous Rate Base Items
For the Year Ended December 31, 1998

Electric Utility

Washington Jurisdiction

Proforma

421 Proforma
422 Pro Forma Results of Operations
423

Account Description	(w) Pro Forma Eliminate Accounts Rec. Adj Column R	(x) Eliminate Accounts Rec. Adj Column S	(y) Subs Office Space Charges Adj Column T	(z) ReClass Mops Dads Rev. Adj Column U	(aa) Pro Forma Power Supply Adj Col PF1	(ab) Pro Forma Polilatch Rev Adj Col PF2	(ac) Pro Forma Depreciation Adj Col PF3	(ad) Pro Forma Hydro Relic. Adj Col PF4	(ae) Pro Forma Comm. Trade Adj Col PF5	(af) Pro Forma Nez Perce Adj Col PF6	(ag) Pro Forma Wage & Sal Adj Col PF7	(ah) Pro Forma Revenue Adj Col PF8	(ai) Pro Forma Miscellaneous Adj Col PF9	(aj) Pro Forma MOPS Adj Col PF 10	(ak) Open	(al) Open	(am) Net Total of All Adjustments	(an) Total		
424 Accumulated Reserve for Depreciation (continued)																				
425 General Plant Accumulated Depreciation							(4,000)											0	16,000	
426 Land & Land Rights Accum Depr							582,000											(4,000)	2,487,000	
427 Structures & Improvements Accum Depr							0											0	3,374,000	
428 Office Furniture & Equipment Accum Depr							1,000											1,000	7,688,000	
429 Transportation Equipment Accum Depr							6,000											6,000	101,000	
430 Stores Equipment Accum Depr							(3,000)											(3,000)	618,000	
431 Tools, Shop & Garage Equipment Accum Depr							0											0	457,000	
432 Laboratory Equipment Accum Depr							322,000											322,000	3,973,000	
433 Power Operated Equipment Accum Depr							2,000											2,000	4,768,000	
434 Communication Equipment Accum Depr							0											0	28,000	
435 Miscellaneous Equipment Accum Depr							906,000											906,000	23,510,000	
436 Total General Plant Accumulated Depreciation							0	0	0	0	0	0	0	0	0	0	0	0	906,000	
437 Total Accumulated Reserve for Depreciation							0	0	0	0	0	0	0	0	0	0	0	0	(3,270,000)	331,210,000
438 Amortization																			0	188,000
439 Accum Amortization of Limited Term Plant																		0	1,396,000	
440 Accum Amortization of Intangible Plant-Software								110,000										110,000	110,000	
441 Accum Amortization of Hydro Relicensing Costs																		0	0	
442 Total Amortization								110,000										110,000	1,694,000	
443 Total Accum Reserve for Depreciation & Amortizati								0	0	0	0	0	0	0	0	0	0	0	110,000	332,904,000
444																		0	0	1,396,000
445																		0	0	110,000
446 Total Net Plant								110,000										110,000	110,000	
447 Total Customer Advances For Construction																		0	0	
448 Total Accumulated Deferred Investment Tax Credits																		0	0	
449 Total Accumulated Deferred Income Taxes																		0	0	
450 Total Rate Base Items																		0	0	
451 Gain on Sale of General Office Building																		0	0	
452 DSM & Weatherization																		0	0	
453 Deferred MOPS Cost																		0	0	
454 Open																		0	0	
455 Open																		0	0	
456 Total Working Capital																		0	0	
457 Total Miscellaneous Rate Base Items																		0	0	
458 Total Rate Base																		0	0	
459 Non-Additive Items																		0	0	
460 Interest																		0	0	
461																		0	0	
462																		0	0	
463																		0	0	
464																		0	0	
465																		0	0	
466																		0	0	
467																		0	0	
468																		0	0	
469																		0	0	
470																		0	0	
471																		0	0	
472																		0	0	
473																		0	0	
474																		0	0	
475																		0	0	
476																		0	0	
477																		0	0	
478																		0	0	
479																		0	0	
480																		0	0	