

1 Proforma
 2 Pro Forma Results of Operations
 3
 4

(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	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 3 AFUDC Elim. Adj Column E	Co-strip 3 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	500-OP Steam	Production Expenses	138,208	458,000																	
6	501-OP Steam	Supervision & Engineering	364,271	24,712,000																	
7	502-OP Steam	Fuel	201,945	1,067,000																	
8	503-OP Steam	Steam Expenses	0	0																	
9	504-OP Steam	From Other Sources	0	0																	
10	505-OP Steam	Steam Transferred-CR	200,466	776,000																	
11	506-OP Steam	Electric Expenses	76,096	1,360,000																	
12	507-OP Steam	Miscellaneous Power Exp.	0	0																	
13	508-OP Steam	Rents	980,986	28,373,000																	
14	509-OP Steam	Total Steam Operation	30,737	440,000																	
15	510-MT Steam	Supervision & Engineering	6,290	338,000																	
16	511-MT Steam	Structures	252,403	2,573,000																	
17	512-MT Steam	Boiler Plant	61,076	452,000																	
18	513-MT Steam	Electric Plant	32,747	397,000																	
19	514-MT Steam	Miscellaneous Plant	383,253	4,200,000																	
20	515-MT Steam	Total Steam Maintenance	1,364,239	32,573,000																	
21	516-MT Steam	Total Steam	607,856	848,000																	
22	517-MT Steam	Supervision & Engineering	0	438,000																	
23	518-MT Steam	Water For Power	87,591	193,000																	
24	519-MT Steam	Hydraulic Expenses	1,663,812	1,950,000																	
25	520-MT Steam	Electric Expenses	79,150	384,000																	
26	521-MT Steam	Miscellaneous Power Exp.	0	354,000																	
27	522-MT Steam	Rents	2,438,409	4,167,000																	
28	523-MT Steam	Total Hydraulic Operation	169,556	222,000																	
29	524-MT Steam	Supervision & Engineering	82,892	331,000																	
30	525-MT Steam	Structures	275,907	825,000																	
31	526-MT Steam	Reservoirs, Dams & Waterways	435,269	784,000																	
32	527-MT Steam	Electric Plant	5,725	69,000																	
33	528-MT Steam	Miscellaneous Plant	969,349	2,231,000																	
34	529-MT Steam	Total Hydraulic Maintenance	3,407,758	6,398,000																	
35	530-MT Steam	Total Hydraulic	0	0																	
36	531-MT Steam	Supervision & Engineering	0	0																	
37	532-MT Steam	Fuel	15,480	4,952,000																	
38	533-MT Steam	Other	120,401	150,000																	
39	534-MT Steam	Generation Expenses	6,327	173,000																	
40	535-MT Steam	Miscellaneous Power Exp.	0	3,797,000																	
41	536-MT Steam	Rents	142,208	9,072,000																	
42	537-MT Steam	Total Other Operation	38,673	47,000																	
43	538-MT Steam	Supervision & Engineering	86	1,000																	
44	539-MT Steam	Structures	103,589	391,000																	
45	540-MT Steam	Generating & Electric Plant	6,890	14,000																	
46	541-MT Steam	Other	149,238	453,000																	
47	542-MT Steam	Miscellaneous Plant	291,446	9,525,000																	
48	543-MT Steam	Total Other Maintenance	0	315,272,000																	
49	544-MT Steam	Total Purchased Power	297,607	492,000																	
50	545-MT Steam	Total System Control & Load Dispatching	1,438,807	3,326,000																	
51	546-MT Steam	Total Other Expenses	6,799,857	367,586,000																	
52	547-MT Steam	Total Production Expenses	0	0																	
53	548-MT Steam	Total Production Expenses	0	0																	
54	549-MT Steam	Total Production Expenses	0	0																	
55	550-MT Steam	Total Production Expenses	0	0																	

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

Electric Utility

Washington Jurisdiction

Proforma
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	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		
1 Proforma																			
2 Pro Forma Results of Operations																			
3																			
4																			
5 (b)																			
6 Description																			
7 Account																			
8																			
9 Operation & Maintenance Expenses																			
10 Production Expenses																			
11 500-OP Steam																			
12 501-OP Steam																			
13 502-OP Steam																			
14 503-OP Steam																			
15 504-OP Steam																			
16 505-OP Steam																			
17 506-OP Steam																			
18 507-OP Steam																			
19 Total Steam Operation																			
20 510-MT Steam																			
21 511-MT Steam																			
22 512-MT Steam																			
23 513-MT Steam																			
24 514-MT Steam																			
25 Total Steam Maintenance																			
26 Total Steam																			
27																			
28 535-OP Hydro																			
29 536-OP Hydro																			
30 537-OP Hydro																			
31 538-OP Hydro																			
32 539-OP Hydro																			
33 540-OP Hydro																			
34 Total Hydraulic Operation																			
35 541-MT Hydro																			
36 542-MT Hydro																			
37 543-MT Hydro																			
38 544-MT Hydro																			
39 545-MT Hydro																			
40 Total Hydraulic Maintenance																			
41 Total Hydraulic																			
42																			
43 546-OP Other																			
44 547-OP Other																			
45 548-OP Other																			
46 549-OP Other																			
47 550-OP Other																			
48 Total Other Operation																			
49 551-MT Other																			
50 552-MT Other																			
51 553-MT Other																			
52 554-MT Other																			
53 Total Other Maintenance																			
54 Total Other																			
55																			
56 555-OP Total Purchased Power																			
57 556-OP Total System Control & Load Dispatching																			
58 557-OP Total Other Expenses																			
59 Total Production Expenses																			
60																			

Washington Jurisdiction

Electric Utility

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

61 Proforma
62 Pro Forma Results of Operations

	(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) Colstrip 3 AFUDC Elim. Adj Column E	(k) Colstrip 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	
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 Rents	0	68,000																
77	Total Transmission Operation	1,064,795	10,743,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	Total Transmission Maintenance	338,509	1,463,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	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	Total Distribution Operation	2,850,410	4,037,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	590-MT 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	Total Distribution Maintenance	3,191,862	6,584,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119																			
120																			

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

Electric Utility

Washington Jurisdiction

Proforma

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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	Rectclass 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	Space Charges	Dads Rev.	Power Supply	Pollatch Rev	Depreciation	Hydro Relic.	Comm. Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	MOPS	Adj Col PF 10	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			Adjustments		
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																		6,516,000	
76 566-OP Miscellaneous Expenses																	(2,420,000)	155,000	
77 567-OP Rents																	(12,000)	68,000	
78																	0	8,351,000	
79 568-MT Supervision & Engineering											40,000						(2,392,000)	90,000	
80 569-MT Structures											2,000						2,000	18,000	
81 570-MT Station Equipment											0						0	567,000	
82 571-MT Overhead Lines											10,000						10,000	792,000	
83 572-MT Underground Lines											3,000						3,000	3,000	
84 573-MT Miscellaneous Plant											0						0	8,000	
85																		1,478,000	
86											15,000						15,000	9,829,000	
87											55,000						(2,377,000)		
88																			
89 580-OP Supervision & Engineering											6,000						6,000	230,000	
90 581-OP Load Dispatching											0						0	41,000	
91 582-OP Station Expenses											8,000						8,000	313,000	
92 583-OP Overhead Line Expenses											30,000						30,000	794,000	
93 584-OP Underground Line Expenses											29,000						29,000	923,000	
94 585-OP Street Lighting & Signal Systems											5,000						5,000	183,000	
95 586-OP Meter Expenses											22,000						22,000	482,000	
96 587-OP Customer Installations Expenses											11,000						11,000	341,000	
97 588-OP Miscellaneous Expenses											16,000						16,000	729,000	
98 589-OP Rents											0						0	128,000	
99																		4,164,000	
100 590-MT Supervision & Engineering											127,000						127,000	796,000	
101 591-MT Structures											14,000						14,000	43,000	
102 592-MT Station Equipment											1,000						1,000	635,000	
103 593-MT Overhead Lines											17,000						17,000	3,529,000	
104 594-MT Underground Lines											62,000						62,000	677,000	
105 595-MT Line Transformers											20,000						20,000	571,000	
106 596-MT Street Lighting & Signal Systems											15,000						15,000	148,000	
107 597-MT Meters											4,000						4,000	65,000	
108 598-MT Miscellaneous Plant											2,000						2,000	261,000	
109																		6,725,000	
110											141,000						141,000	10,889,000	
111											268,000						268,000		
112																			
113 901-OP Supervision											6,000						6,000	200,000	
114 902-OP Meter Reading											43,000						43,000	1,348,000	
115 903-OP Customer Records & Collections											70,000						70,000	3,320,000	
116 904-OP Uncollectible Accounts												9,000					9,000	902,000	
117 905-OP Misc Customer Accounts Expenses																	41,000	120,000	
118																		5,890,000	
119																			
120																			

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

Electric Utility

Washington Jurisdiction

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122 Pro Forma Results of Operations
123
124
125 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) Total
126
127 Account Description
128
129 Customer Information Expenses
130 907-OP Supervision
131 908-OP Customer Assistance Expenses
132 909-OP Advertising
133 910-OP Misc Customer Service & Info Exp
134 Total Customer Information Expenses
135
136 Sales Expenses
137 911-OP Supervision
138 912-OP Demonstrating & Selling Expenses
139 913-OP Advertising Expenses
140 916-OP Misc Sales Expenses
141 Total Sales Expenses
142
143 **Subtotal Expenses**
144
145 Administrative & General Expenses
146 920-OP Admin & General Salaries
147 921-OP Office Supplies & Expenses
148 922-OP Admin Expenses Transferred - CR
149 923-OP Outside Services Employed
150 924-OP Property Insurance Premium
151 925-OP Injuries & Damages
152 926-OP Employee Pension & Benefits
153 927-OP Franchise Requirements
154 928-OP Regulatory Commission Expenses
155 930-OP Miscellaneous & General Expense
156 931-OP Rents
157 935-MT Maintenance of General Plant
158 Total Administrative & General Expenses
159
160 **Total Operating & Maintenance Expenses**
161
162 Taxes Other Than Income Taxes
163 Property -Production
164 -Transmission
165 -Distribution
166 -Administrative & General
167 Open
168 Open
169 Open
170 Open
171 State Kwh Generation-Production
172 Montana SIT-Production
173 Misc -Production
174 -Distribution
175 B&O -Distribution
176 Excise -Distribution
177
178
179
180 **Total Taxes Other Than Income Taxes**

	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)
	Pro Forma Eliminate Accounts Rec. Adj Column R	Subs Office Space Charges Adj Column S	Rectclass Mops Dads Rev. Adj Column T	Power Supply Adj Column U	Power Supply Adj Col PF1	Polilatch Rev Adj Col PF2	Pro Forma Depreciation Adj Col PF3	Hydro Relic. Adj Col PF4	Comm. Trade Adj Col PF5	Pro Forma Nez Perce Adj Col PF6	Pro Forma Wage & Sal Adj Col PF7	Pro Forma Revenue Adj Col PF8	Pro Forma Miscellaneous Adj Col PF9	Pro Forma MOPS Adj Col PF10	Open	Open	Net Total of All Adjustments	Total
121	0	0	0	0	0	0	0	0	0	0	5,000	37,000	0	0	0	0	0	0
122	(1,497,000)			0	(211,809,000)	0	0	1,247,000	(306,000)	584,000	735,000	46,000	0	0	0	0	42,000	6,601,000
123											4,000						4,000	69,000
124	0	0	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	0	2,000
125	0	0	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	4,000	6,672,000
126											(131,000)		(454,000)				(131,000)	9,725,000
127				(24,000)							(78,000)		(589,000)				(667,000)	4,313,000
128											1,000						1,000	(30,000)
129											4,000						4,000	5,560,000
130											4,000						4,000	371,000
131											7,000	2,000					3,000	3,288,000
132											29,000	5,000					170,000	1,878,000
133											27,000						26,000	1,000
134											(141,000)	7,000					1,393,000	3,000
135											(141,000)	7,000					1,393,000	1,878,000
136											27,000						26,000	1,000
137											(141,000)	7,000					1,393,000	3,000
138											(141,000)	7,000					1,393,000	1,878,000
139											27,000						26,000	1,000
140											(141,000)	7,000					1,393,000	3,000
141											(141,000)	7,000					1,393,000	1,878,000
142											27,000						26,000	1,000
143											(141,000)	7,000					1,393,000	3,000
144											(141,000)	7,000					1,393,000	1,878,000
145											27,000						26,000	1,000
146											(141,000)	7,000					1,393,000	3,000
147											(141,000)	7,000					1,393,000	1,878,000
148											27,000						26,000	1,000
149											(141,000)	7,000					1,393,000	3,000
150											(141,000)	7,000					1,393,000	1,878,000
151											27,000						26,000	1,000
152											(141,000)	7,000					1,393,000	3,000
153											(141,000)	7,000					1,393,000	1,878,000
154											27,000						26,000	1,000
155											(141,000)	7,000					1,393,000	3,000
156											(141,000)	7,000					1,393,000	1,878,000
157											27,000						26,000	1,000
158											(141,000)	7,000					1,393,000	3,000
159											(141,000)	7,000					1,393,000	1,878,000
160											27,000						26,000	1,000
161											(141,000)	7,000					1,393,000	3,000
162											(141,000)	7,000					1,393,000	1,878,000
163											27,000						26,000	1,000
164											(141,000)	7,000					1,393,000	3,000
165											(141,000)	7,000					1,393,000	1,878,000
166											27,000						26,000	1,000
167											(141,000)	7,000					1,393,000	3,000
168											(141,000)	7,000					1,393,000	1,878,000
169											27,000						26,000	1,000
170											(141,000)	7,000					1,393,000	3,000
171											(141,000)	7,000					1,393,000	1,878,000
172											27,000						26,000	1,000
173											(141,000)	7,000					1,393,000	3,000
174											(141,000)	7,000					1,393,000	1,878,000
175											27,000						26,000	1,000
176											(141,000)	7,000					1,393,000	3,000
177											(141,000)	7,000					1,393,000	1,878,000
178											27,000						26,000	1,000
179											(141,000)	7,000					1,393,000	3,000
180											(141,000)	7,000					1,393,000	1,878,000

Washington Jurisdiction

Electric Utility

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

181 Proforma
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)	
	Notes	System Current Accrual	Expense Totals per Books Column B	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	AFUDC Elim. Adj Column E	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					
183																							
184																							
185																							
186																							
187	Account Description																						
188																							
189	Depreciation Expense																						
190	Production Plant Depreciation Expense	12,922,967	8,635,000			(208,000)		(164,000)															
191	31X Steam Production Depr Exp	0	0																				
192	32X Nuclear Production Depr Exp	3,073,841	2,054,000																				
193	33X Hydraulic Production Depr Exp	502,385	336,000																				
194	34X Other Production Depr Exp	16,499,193	11,025,000			(208,000)		(164,000)															
195	Total Production Plant Depreciation Expense	11,025,398	16,499,193	0	0	(208,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
196																							
197	Transmission Plant Depreciation Expense																						
198	350 Land & Land Rights Depr Exp	120,020	81,000																				
199	352 Structures & Improvements Depr Exp	150,701	102,000																				
200	353 Station Equipment Depr Exp	2,521,471	1,704,000																				
201	354 Towers & Fixtures Depr Exp	239,042	162,000																				
202	355 Overhead Conductors & Devices Depr Exp	2,255,156	1,525,000																				
203	356 Poles & Fixtures Depr Exp	970,361	656,000																				
204	357 Underground Conduit 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	4,266,140	6,310,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
208																							
209	Distribution Plant Depreciation Expense																						
210	360 Land & Land Rights Depr Exp	0	0																				
211	361 Structures & Improvements Depr Exp	181,239	113,000																				
212	362 Station Equipment Depr Exp	1,267,474	793,000																				
213	363 Storage Battery Equipment Depr Exp	0	0																				
214	364 Poles, Towers & Fixtures Depr Exp	1,752,567	1,097,000																				
215	365 Overhead Conductors & Devices Depr Exp	1,051,947	658,000																				
216	366 Underground Conduit Depr Exp	621,605	389,000																				
217	367 Underground Conductors & Devices Depr Exp	1,776,086	1,112,000																				
218	368 Line Transformers Depr Exp	2,909,561	1,822,000																				
219	369 Services Depr Exp	1,866,413	1,168,000																				
220	370 Meters Depr Exp	626,094	392,000																				
221	371 Installations on Customer Premises Depr Exp	0	0																				
222	372 Leased Property on Customer Premises Depr Exp	0	0																				
223	373 Street Lights & Signal Systems Depr Exp	10,296,659	644,000																				
224	Total Distribution Plant Depreciation Expense	8,187,579	13,082,645	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
225																							
226	General Plant Depreciation Expense																						
227	303.1X Computer Software Amort Exp	N/A	415,000																				
228	389 Land & Land Rights Depr Exp	1,879	1,000																				
229	390 Structures & Improvements Depr Exp	642,154	312,000																				
230	391 Office Furniture & Equipment Depr Exp	941,678	457,000																				
231	392 Transportation Equipment Depr Exp	526,190	256,000																				
232	393 Stores Equipment Depr Exp	16,306	8,000																				
233	394 Tools, Shop & Garage Equipment Depr Exp	124,553	61,000																				
234	395 Laboratory Equipment Depr Exp	118,515	58,000																				
235	396 Power Operated Equipment Depr Exp	609,829	296,000																				
236	397 Communication Equipment Depr Exp	1,691,707	821,000																				
237	398 Miscellaneous Equipment Depr Exp	1,095	1,000																				
238	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	0	0	
239																							
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	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

	(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	Polilatch Rev	Depreciation	Hydro Relic.	Comm. Trade	Nez Perce	Wage & Sal	Revenue	Miscellaneous	Adj Col PF9	Adj Col PF10	Open	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	Adjustments		
183	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
189	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190	638,000																266,000	8,901,000
191	677,000																0	0
192	(138,000)																677,000	2,731,000
193	1,177,000																(138,000)	198,000
194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	28,000																0	81,000
198	341,000																28,000	130,000
199	62,000																0	130,000
200	21,000																0	2,045,000
201	322,000																0	2,045,000
202	1,000																0	2,045,000
203	3,000																0	2,045,000
204	778,000																0	15,460,000
205	0																0	15,460,000
206	0																0	15,460,000
207	0																0	15,460,000
208	0																0	15,460,000
209	0																0	15,460,000
210	0																0	15,460,000
211	0																0	15,460,000
212	0																0	15,460,000
213	0																0	15,460,000
214	0																0	15,460,000
215	0																0	15,460,000
216	0																0	15,460,000
217	0																0	15,460,000
218	0																0	15,460,000
219	0																0	15,460,000
220	0																0	15,460,000
221	0																0	15,460,000
222	0																0	15,460,000
223	0																0	15,460,000
224	0																0	15,460,000
225	0																0	15,460,000
226	0																0	15,460,000
227	0																0	15,460,000
228	0																0	15,460,000
229	0																0	15,460,000
230	0																0	15,460,000
231	0																0	15,460,000
232	0																0	15,460,000
233	0																0	15,460,000
234	0																0	15,460,000
235	0																0	15,460,000
236	0																0	15,460,000
237	0																0	15,460,000
238	0																0	15,460,000
239	0																0	15,460,000
240	0																0	15,460,000

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES

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

241 Proforma
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																
251	0																
252	2,532,000																
253	32,000																
254	(7,000)																
255	287,31,000																
256	0																
257	0																
258	0																
259	0																
260	0																
261	0																
262	0																
263	0																
264	0																
265	0																
266	0																
267	0																
268	0																
269	0																
270	0																
271	12,948,000																
272	(26,000)																
273	2,700,000																
274	515,033,000																
275	0																
276	0																
277	239,711,000																
278	14,465,000																
279	306,373,000																
280	0																
281	560,549,000																
282	1,296,000																
283	300,000																
284	1,389,000																
285	13,232,000																
286	0																
287	16,217,000																
288	576,766,000																
289	61,733,000																
290	0																
291	0																
292	0																
293	0																
294	0																
295	61,733,000																
296	0																
297	0																
298	0																
299	0																
300	0																

(e) Notes	(f) System Current Balance	(g) Balance Per Books	(h) Deferred FIT Rate Base Adj Column C	(i) Def. Gain on Office Bldg. Adj Column D	(j) Coststrip 3 AFUDC Elim. Adj Column E	(k) Coststrip 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 Adj Column O	(u) Injuries & Damages Adj Column P	(v) Federal Income Tax Adj Column Q
		3,318,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		279,972,000	0	(6,916,000)	746,000	(5,248,000)	43,000	0	0	0	0	0	0	0	0	0	0
		184,890,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		8,532,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		473,394,000	0	(6,916,000)	746,000	(5,248,000)	43,000	0	0	0	0	0	0	0	0	0	0
		7,993,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,832,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		63,827,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		11,438,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		45,174,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		40,931,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		373,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		882,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1,214,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		176,604,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2,997,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		5,157,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		357,160,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		73,691,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		49,725,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		20,005,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		42,656,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		67,246,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		42,966,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		15,356,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		9,393,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		364,352,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		830,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		8,241,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		10,086,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		5,850,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		370,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1,878,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	(e) Notes	(f) System Current Balance	(g) Balance Per Books	(h) Deferred FIT Rate Base Adj Column C	(i) Def. Gain on Office Bldg. Adj Column D	(j) Colstrip 3 AFUDC Elim. Adj Column E	(k) Colstrip 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 & Damages Adj Column P	(v) Federal Income Tax Adj Column Q	
			1,837,000																
			10,054,000																
			15,292,000																
			87,000																
			54,525,000																
			1,072,193,000			(6,916,000)	746,000	(5,248,000)	43,000										
						(3,180,000)		(2,291,000)											
			182,760,087																
			0																
			46,150,923																
			8,845,155																
			237,756,165			(3,180,000)		(2,291,000)											
			2,558,660																
			1,911,614																
			33,582,203																
			3,848,496																
			24,520,841																
			17,443,748																
			195,294																
			452,742																
			324,374																
			84,837,972																
			55,215,337																
			0																
			2,689,952																
			16,231,105																
			0																
			34,648,767																
			26,013,366																
			4,586,007																
			2,715,208																
			37,171,422																
			22,757,978																
			7,782,420																
			0																
			0																
			8,920,349																
			163,516,574																
			100,683,000																

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

Electric Utility
Washington Jurisdiction

421 Proforma
422 Pro Forma Results of Operations
423

424	425 (a)	426 (b)	427 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) Re-class 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 PF10	(ak) Open	(al) Open	(am) Net Total of All Adjustments	(an) Total	
																						0
429	Accumulated Reserve for Depreciation (continued)																					
430	General Plant Accumulated Depreciation																					
431	389		Land & Land Rights Accum Depr																		16,000	
432	390		Structures & Improvements Accum Depr							(4,000)											2,487,000	
433	391		Office Furniture & Equipment Accum Depr							582,000											3,374,000	
434	392		Transportation Equipment Accum Depr							0											7,688,000	
435	393		Stores Equipment Accum Depr							1,000											101,000	
436	394		Tools, Shop & Garage Equipment Accum Depr							6,000											618,000	
437	395		Laboratory Equipment Accum Depr							(3,000)											457,000	
438	396		Power Operated Equipment Accum Depr							0											3,973,000	
439	397		Communication Equipment Accum Depr							322,000											4,768,000	
440	398		Miscellaneous Equipment Accum Depr							2,000											28,000	
441			Total General Plant Accumulated Depreciation	0	0	0	0	0	0	906,000	0	0	0	0	0	0	0	0	0	0	23,510,000	
442			Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	2,201,000	0	0	0	0	0	0	0	0	0	0	331,210,000	
443			Amortization																		0	
444			Accum Amortization of Limited Term Plant																		188,000	
445			Accum Amortization of Intangible Plant-Software																		0	
446			Accum Amortization of Hydro Relicensing Costs								110,000										1,396,000	
447			Total Amortization	0	0	0	0	0	0	110,000	0	0	0	0	0	0	0	0	0	0	110,000	
448			Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	2,201,000	110,000	0	0	0	0	0	0	0	0	0	332,904,000	
449			Total Customer Advances For Construction																		0	
450			Total Accumulated Deferred Investment Tax Credits																		0	
451			Total Accumulated Deferred Income Taxes							770,000											(98,231,000)	
452			Other Rate Base Items																		0	
453			Gain on Sale of General Office Building																		(1,768,000)	
454			DSM & Weatherization																		26,551,000	
455			Deferred MOPS Cost																		351,000	
456			Open																		0	
457			Open																		0	
458			Total Working Capital																		0	
459			Total Miscellaneous Rate Base Items	0	0	0	0	0	0	770,000	0	0	0	0	0	0	0	0	0	0	(74,458,000)	
460			Total Rate Base	0	0	0	0	0	0	(1,431,000)	9,277,000	0	0	0	0	0	0	0	0	0	662,843,000	
461			Non-Additive Items																		0	
462			Interest																		(7,657,000)	
463			Total	0	0	0	0	0	0	2,201,000	110,000	0	0	0	0	0	0	0	0	0	25,453,000	
464																					0	
465																					0	
466																					0	
467																					0	
468																					0	
469																					0	
470																					0	
471																					0	
472																					0	
473																					0	
474																					0	
475																					0	
476																					0	
477																					0	
478																					0	
479																					0	
480																					0	