

AVISTA UTILITIES  
Reconcile Revenue Adjustment  
Twelve Months Ended December 31, 1998

Reconcile Results of Operations Revenue Amounts to Adjusted Amount	\$ 000's
Direct Sales to Ultimate Consumers	239,712
Add: Account 456 DADS Revenue	1,736
Add: Account 456 MOPS Revenue	205
Deduct: Unbilled Revenue	(1,048)
Deduct: Schedule 58 from Retail and DADS/MOPS	<u>(7,998)</u>
	232,607