

AVISTA UTILITIES
Administrative and General Cost Study
Twelve Months Ended December 31, 1998

Washington Electric Service

| Account | Total | Production | Transmission | Distribution | Customer | Common |
|---------|--------------|-------------|--------------|--------------|-------------|--------------|
| 920 | \$9,855,902 | \$743,846 | \$246,167 | \$1,785,620 | \$903,268 | \$6,177,001 |
| 921 | \$4,766,635 | \$507,218 | \$72,355 | \$596,891 | \$639,826 | \$2,950,345 |
| 922 | (\$6,507) | \$0 | \$0 | \$0 | \$0 | (\$6,507) |
| 923 | \$6,227,287 | \$627,138 | \$269,849 | \$118,834 | \$39,810 | \$5,171,656 |
| 924 | \$370,398 | \$0 | \$0 | \$3,809 | \$0 | \$366,589 |
| 925 | \$955,371 | \$0 | \$171 | \$389,163 | \$198 | \$565,839 |
| 926 | \$1,879,319 | \$210,814 | \$215,784 | \$447,196 | \$175,321 | \$830,204 |
| 927 | \$160,658 | \$0 | \$0 | \$0 | \$0 | \$160,658 |
| 928 | \$2,030,866 | \$1,262,890 | \$9,563 | \$0 | \$436 | \$757,977 |
| 930 | \$2,097,689 | \$41,047 | \$106,552 | \$480,998 | \$21,429 | \$1,447,663 |
| 931 | \$2,982,329 | \$0 | \$41,822 | \$1,512,487 | \$0 | \$1,428,020 |
| 935 | \$1,726,174 | \$23,517 | \$701,726 | \$299,137 | \$26,316 | \$675,478 |
| | \$33,046,121 | \$3,416,470 | \$1,663,989 | \$5,634,135 | \$1,806,604 | \$20,524,923 |
| | 100.00% | 10.34% | 5.04% | 17.05% | 5.47% | 62.11% |

| Account | Total | Production | Transmission | Distribution | Customer | Common |
|---------|---------|------------|--------------|--------------|----------|---------|
| 920 | 100.00% | 7.55% | 2.50% | 18.12% | 9.16% | 62.67% |
| 921 | 100.00% | 10.64% | 1.52% | 12.52% | 13.42% | 61.90% |
| 922 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 923 | 100.00% | 10.07% | 4.33% | 1.91% | 0.64% | 83.05% |
| 924 | 100.00% | 0.00% | 0.00% | 1.03% | 0.00% | 98.97% |
| 925 | 100.00% | 0.00% | 0.02% | 40.73% | 0.02% | 59.23% |
| 926 | 100.00% | 11.22% | 11.48% | 23.80% | 9.33% | 44.18% |
| 927 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 928 | 100.00% | 62.18% | 0.47% | 0.00% | 0.02% | 37.32% |
| 930 | 100.00% | 1.96% | 5.08% | 22.93% | 1.02% | 69.01% |
| 931 | 100.00% | 0.00% | 1.40% | 50.71% | 0.00% | 47.88% |
| 935 | 100.00% | 1.36% | 40.65% | 17.33% | 1.52% | 39.13% |