

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 1998  
(000'S OF DOLLARS)

COLSTRIP #3 AFUDC  
ELIMINATION REALLOCATION  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue			
6	Total Electric Revenue	0	0	0
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization	0	(208)	208
10	Taxes			
11	Total Production & Transmission	0	(208)	208
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	(208)	208
24	Operating Income before FIT	0	208	(208)
Federal Income Taxes				
25	Current Accrual	0		
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	\$0	\$208	(\$208)
<b>RATE BASE</b>				
PLANT IN SERVICE				
30	Intangible			
31	Production	0	(6,916)	6,916
32	Transmission			
33	Distribution			
34	General			
35	Total Plant in Service	0	(6,916)	6,916
36	ACCUMULATED DEPRECIATION	0	(3,180)	3,180
37	ACCUM. PROVISION FOR AMORTIZATION			
38	Total Accum. Depreciation & Amort.	0	(3,180)	3,180
39	GAIN ON SALE OF BUILDING			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	\$0	(\$3,736)	\$3,736