

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

KETTLE FALLS  
DISALLOWANCE  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
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
	EXPENSES			
	Production and Transmission			
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization	(164)	(164)	
10	Taxes			
11	Total Production & Transmission	(164)	(164)	0
	Distribution			
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		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	(164)	(164)	0
24	Operating Income before FIT	164	164	0
	Federal Income Taxes			
25	Current Accrual (at 35%)	0	0	0
26	Deferred Income Taxes	56	56	
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	\$108	\$108	\$0
	RATE BASE			
	PLANT IN SERVICE			
30	Intangible			
31	Production	(8,257)	(5,248)	(3,009)
32	Transmission			
33	Distribution			
34	General			
35	Total Plant in Service	(8,257)	(5,248)	(3,009)
36	ACCUMULATED DEPRECIATION	(3,477)	(2,291)	(1,186)
37	ACCUM. PROVISION FOR AMORTIZATION			
38	Total Accum. Depreciation & Amort.	(3,477)	(2,291)	(1,186)
39	GAIN ON SALE OF BUILDING			
40	DEFERRED TAXES	1,116	1,116	
41	TOTAL RATE BASE	(\$3,664)	(\$1,841)	(\$1,823)