AVISTA UTILITIES

ELECTRIC ADJUSTMENT SUMMARY TWELVE MONTHS ENDED DECEMBER 31, 1998

41 TOTAL RATE BASE

WEATHER NORMALIZATION

\$0

\$0

-	FWELVE MONTHS ENDED DECEMBER 31, 1998 (000'S OF DOLLARS)		N	NORMALIZATION 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				
10	Taxes				
11	Total Production & Transmission		0	0	0
	Distribution				
12	Operating Expenses				
13	Depreciation Depreciation				
14	Taxes		0		0
15	Total Distribution	_	0	0	0
			0		
16	Customer Accounting		0		
17 18	Customer Service & Information Marketing				
10	Administrative & General				
19	Operating Expenses		0		
20	Depreciation				
21	Taxes	_	0		
22	Total Admin. & General	_	0	0	0
23	Total Electric Expenses	_	0	0	0
24	Operating Income before FIT		0	0	0
	Federal Income Taxes				
25	Current Accrual	35.0%	0	0	0
26	Deferred Income Taxes				
27	Amortized ITC				
28	SETTLEMENT EXCHANGE POWER	_			
29	NET OPERATING INCOME	_	\$0	\$0	\$0
	RATE BASE				
	PLANT IN SERVICE				
30	Intangible				
31	Production		0		
32	Transmission				
33	Distribution				
34	General				
35	Total Plant in Service		0	0	0
36	ACCUMULATED DEPRECIATION				
37	ACCUM. PROVISION FOR AMORTIZATION				
38	Total Accum. Depreciation & Amort.		0	0	0
39	GAIN ON SALE OF BUILDING				
40	DEFERRED TAXES	_			
			40		**

AVISTA UTILITIES CALCULATION OF IDAHO STATE INCOME TAX TWELVE MONTHS ENDED DECEMBER 31, 1998 (000'S) OF DOLLARS

WEATHER NORMALIZATION ELECTRIC

REVENUES	Description	Idaho
Interdepartmental Sales 0 Sales For Resale 0 Total Sales of Electricity 0 Other Revenue 0 Total Electric Revenue 0 EXPENSES Variable Carrier Sales Production and Transmission 0 Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Operating Expenses 0 Operating Expenses 0 Operating Expenses 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0	REVENUES	
Sales For Resale 0 Total Sales of Electricity 0 Other Revenue 0 Total Electric Revenue 0 EXPENSES Production and Transmission 0 Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0	Total General Business	\$0
Total Sales of Electricity 0 Other Revenue 0 Total Electric Revenue 0 EXPENSES 0 Production and Transmission 0 Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Operating Income before SIT 0 Idaho State Income Tax	Interdepartmental Sales	0
Other Revenue 0 Total Electric Revenue 0 EXPENSES Froduction and Transmission Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0	Sales For Resale	0
Total Electric Revenue 0 EXPENSES 7 Production and Transmission 0 Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Total Sales of Electricity	0
EXPENSES Production and Transmission Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission Distribution Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Accounting 0 Administrative & General Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Service & Information 0 Marketing 0 Administrative & General Operating Expenses 0 Depreciation 0 Taxes 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Other Revenue	0
Production and Transmission Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution Operating Expenses 0 Depreciation 0 Operating Expenses 0 Depreciation 0 Taxes Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General Operating Expenses 0 Depreciation 0 Taxes 0 Operating Expenses 0	Total Electric Revenue	0
Operating Expenses 0 Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0	EXPENSES	
Purchased Power 0 Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution Operating Expenses 0 Depreciation 0 Taxes	Production and Transmission	
Depreciation and Amortization 0 Taxes 0 Total Production & Transmission 0 Distribution Operating Expenses 0 Depreciation 0 Taxes — Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Operating Expenses	0
Taxes 0 Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes	Purchased Power	0
Total Production & Transmission 0 Distribution 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Depreciation and Amortization	0
Distribution 0 Operating Expenses 0 Depreciation 0 Taxes	Taxes	0
Operating Expenses 0 Depreciation 0 Taxes — Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax 0	Total Production & Transmission	0
Depreciation 0 Taxes — Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax 0	Distribution	
Taxes 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax 0	Operating Expenses	0
Total Distribution 0 Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General 0 Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Depreciation	0
Customer Accounting 0 Customer Service & Information 0 Marketing 0 Administrative & General	Taxes	
Customer Service & Information 0 Marketing 0 Administrative & General Operating Expenses 0 Depreciation 0 Taxes 0 Total Admin. & General 0 Operating Expenses 0 Idaho State Income Tax	Total Distribution	0
Marketing 0 Administrative & General	Customer Accounting	0
Administrative & General Operating Expenses Operation Op	Customer Service & Information	0
Operating Expenses0Depreciation0Taxes0Total Admin. & General0Total Electric Expenses0Operating Income before SIT0Idaho State Income Tax	Marketing	0
Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Administrative & General	
Depreciation 0 Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Operating Expenses	0
Taxes 0 Total Admin. & General 0 Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax		0
Total Electric Expenses 0 Operating Income before SIT 0 Idaho State Income Tax	Taxes	0
Operating Income before SIT 0 Idaho State Income Tax	Total Admin. & General	0
Idaho State Income Tax	Total Electric Expenses	0
	Operating Income before SIT	0
	Idaho State Income Tax	
		\$0