

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

ELIMINATE
B & O TAXES
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	REVENUES			
1	Total General Business	(\$8,978)	(\$7,998)	(\$980)
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	(8,978)	(7,998)	(980)
5	Other Revenue	(42)	(42)	0
6	Total Electric Revenue	(9,020)	(8,040)	(980)
	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			
14	Taxes	(7,970)	(7,982)	12
15	Total Distribution	(7,970)	(7,982)	12
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
	Administrative & General			
19	Operating Expenses	(988)		(988)
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(988)	0	(988)
23	Total Electric Expenses	(8,958)	(7,982)	(976)
24	Operating Income before FIT	(62)	(58)	(4)
	Federal Income Taxes			
25	Current Accrual	(21)	(20)	(1)
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$41)	(\$38)	(\$3)
	RATE BASE			
	PLANT IN SERVICE			
30	Intangible			
31	Production			
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			
41	TOTAL RATE BASE	\$0	\$0	\$0

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

ELIMINATE
 B & O TAXES
 ELECTRIC

Description	Idaho
REVENUES	
Total General Business	(\$980)
Interdepartmental Sales	0
Sales For Resale	0
Total Sales of Electricity	(980)
Other Revenue	0
Total Electric Revenue	(980)
EXPENSES	
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
Taxes	12
Total Distribution	12
Customer Accounting	0
Customer Service & Information	0
Marketing	0
Administrative & General	
Operating Expenses	(988)
Depreciation	0
Taxes	0
Total Admin. & General	(988)
Total Electric Expenses	(976)
Operating Income before SIT	(4)
Idaho State Income Tax	
Adjusted Rate of	\$0