AVISTA UTILITIES ELECTRIC ADJUSTMENT SUMMARY

Line System Washington Idabo No DESCRIPTION System Washington Idabo 1 Total Canceral Business 50 3 States For Results 0 0 0 0 6 Total States of Electricity 0 0 0 0 0 7 Operating Expenses 0		TWELVE MONTHS ENDED DECEMBER 31, 1998 (000'S OF DOLLARS)	EXPENSE ELECTRIC		
1 Total General Basiness 50 2 Interdepartmental Sales		DESCRIPTION	System	Washington	Idaho
2 Interdepartmental Sales 3 Sales for Result 4 Total Sales of Electricity 5 Other Revenue 6 Total Electric Revenue 7 Operating Expenses 8 Purchased Power 9 Depreciation and Monorization 10 Taxes 11 Total Poduction & Transmission 0 0 10 Taxes 11 Total Poduction & Transmission 12 Operating Expenses 13 Depreciation 14 Taxes 15 Total Distribution 16 Castomer Accounting 17 Castomer Accounting 18 Marketing Administrative & General 0 19 Operating Expenses 20 Depreciation 21 Taxes 22 Total Electric Expenses 23 Total Floreric Expenses 24 Operating Income before FIT 25 Current Accrual (at 35%) 24 Operating Income Eave <td></td> <td>REVENUES</td> <td></td> <td></td> <td></td>		REVENUES			
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26 Deferred Income Taxes 27 Amortized ITC 28 SETTLEMENT EXCHANGE POWER 29 NET OPERATING INCOME (\$22) (\$21) (\$1) RATE BASE PLANT IN SERVICE (\$22) (\$21) (\$1) 30 Intangible 9 9 9 1000000000000000000000000000000000000		Federal Income Taxes			
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30Intangible31Production32Transmission33Distribution34General35Total Plant in Service36ACCUMULATED DEPRECIATION37ACCUM. PROVISION FOR AMORTIZATION38Total Accum. Depreciation & Amort.39GAIN ON SALE OF BUILDING40DEFERRED TAXES		RATE BASE			
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36ACCUMULATED DEPRECIATION37ACCUM. PROVISION FOR AMORTIZATION38Total Accum. Depreciation & Amort.39GAIN ON SALE OF BUILDING40DEFERRED TAXES				^	
37ACCUM. PROVISION FOR AMORTIZATION38Total Accum. Depreciation & Amort.39GAIN ON SALE OF BUILDING40DEFERRED TAXES			0	0	0
38 Total Accum. Depreciation & Amort. 0 0 0 39 GAIN ON SALE OF BUILDING 0 0 0 40 DEFERRED TAXES					
 39 GAIN ON SALE OF BUILDING 40 DEFERRED TAXES 			0	0	0
40 DEFERRED TAXES			0	U	U
41 TOTAL RATE BASE \$0 \$0 \$0					
41 TOTAL RATE BASE \$0 \$0					
	41	TOTAL RATE BASE	\$0	\$0	\$0

UNCOLLECTIBLE

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

EXPENSE	
ELECTRIC	
Idaho	
\$0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
1	
0	
0	
0	
0	
0	
0	
1	
(1)	

UNCOLLECTIBLE