

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

UNCOLLECTIBLE
EXPENSE
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			
14	Taxes	0		0
15	Total Distribution	0	0	0
16	Customer Accounting	33	32	1
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	33	32	1
24	Operating Income before FIT	(33)	(32)	(1)
	Federal Income Taxes			
25	Current Accrual (at 35%)	(11)	(11)	0
26	Deferred Income Taxes			
27	Amortized ITC			
28	SETTLEMENT EXCHANGE POWER			
29	NET OPERATING INCOME	(\$22)	(\$21)	(\$1)
	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

UNCOLLECTIBLE
EXPENSE
ELECTRIC

Description	Idaho
REVENUES	
Total General Business	\$0
Interdepartmental Sales	0
Sales For Resale	0
Total Sales of Electricity	0
Other Revenue	0
Total Electric Revenue	0
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	0
Total Distribution	0
Customer Accounting	1
Customer Service & Information	0
Marketing	0
Administrative & General	
Operating Expenses	0
Depreciation	0
Taxes	0
Total Admin. & General	0
Total Electric Expenses	1
Operating Income before SIT	(1)
Idaho State Income Tax	
Adjusted Rate of	0.014685
	\$0